



## Township of South Frontenac Council Meeting Agenda



TIME: 7:00 PM,  
DATE: Tuesday, December 3, 2024  
PLACE: 3910 Battersea Road/Virtual Via Zoom .

1. Call to Order

- a) Resolution

*That the Council meeting of December 3, 2024 be called to order at \_\_\_ p.m.*

2. Declaration of pecuniary interest and the general nature thereof

3. Approval of Agenda and Addendum

- a) Resolution

*That the agenda be approved, as presented.*

4. Scheduled Closed Session

5. Recess

6. Public Meeting

7. Delegations

8. Briefings

- |  |             |
|--|-------------|
| a) Representatives from KPMG will be present to speak to the 2023 Audited Financial Statements.                                  | 4 - 37      |
| b) Louise Fragnito, Chief Administrative Officer will be present to speak to Council regarding the 2025 Capital Budget Overview. | 38 -<br>121 |

9. Approval of Minutes

- |               |              |
|---------------|--------------|
| a) Resolution | 122 -<br>129 |
|---------------|--------------|

*That the minutes of the November 19, 2024 Council meeting be approved.*

10. Reports Requiring Action

- |                                      |              |
|--------------------------------------|--------------|
| a) 2023 Audited Financial Statements | 130 -<br>186 |
|--------------------------------------|--------------|

*That Council receive the 2023 Audited Financial Statements listed under Exhibit A.*

- |                                |              |
|--------------------------------|--------------|
| b) Disposition of Surplus Land | 187 -<br>191 |
|--------------------------------|--------------|

*That staff be directed to dispose and transfer the surplus land described as Roll Number 102904002030450, PT LT 10 CON 13 LOUGHBOROUGH AS IN FR156156; SOUTH FRONTENAC to the Land Conservancy for Kingston, Frontenac, Lennox & Addington subject to the following conditions:*

1. That the boundary of the property be properly defined to prevent trespassing on neighbouring properties;

2. That the agreement stipulate that the Land Conservancy for Kingston, Frontenac, Lennox & Addington Conservancy agrees that the property would remain in the Conservancy's ownership, and in the future should it become necessary to transfer the ownership, the property would be transferred to another conservation minded group consistent with clause 9 the Conservancy's articles of continuance; and

3. That the Land Conservancy for Kingston, Frontenac, Lennox & Addington Conservancy be responsible for all legal fees associated with the land transfer.

c) Verona Housing – Architectural Services 192 -  
197

That Council support awarding the Verona Housing Architectural Services in the amount of \$698,200 + HST to RAW Design.

d) Verona Housing – CHIF Grant 198 -  
199

That Council support staff in moving forward with the CHIF grant application submission, and;

That Council authorize the Clerk and Mayor to sign off on grant agreements for the CHIF grant, if successful.

e) Contract Extension – Environmental Monitoring and Reporting 200 -  
245

That Council approve a three-year extension to the Environmental Monitoring and Reporting contract with Cambium ending on April 30th, 2027; and

That the terms and conditions governing the Environmental Monitoring and Reporting contract be subject to the details outlined in the proposal attached as Exhibit A of Report Number 2024-200.

11. Advisory Committee Reports or Minutes

12. Reports Requiring Approval of By-laws

a) Proposed By-law to Establish Recreation Service Fees 246 -  
278

That the Recreation Service Fee & Facility Allocation Policy be approved as provided in Exhibit G of Report Number 2024-201; and

That By-law 2024-77, attached to the Report Number 2024-201 as Exhibit A, being a By-law to Amend By-Law Number 2024-59, A By-Law to Establish Fees and Charges Collected by The Corporation of the Township of South Frontenac, as amended, be given first and second reading; and

That By-law 2024-77 be given third reading, signed and sealed.

13. Reports for Information

14. Committee of the Whole

15. Tabling of Documents

16. Communications

- a) Correspondence received from Rachael Mather, Public Health Dietitian, KFL&A Public Health, regarding the 2024 Cost of Healthy Eating Report. 279 - 297
17. Notice of Motions
18. Rise and Report regarding County Council and External Boards
- a) County Council
- b) Frontenac OPP Detachment Board
- c) Cataraqui Conservation
- d) Quinte Conservation
- e) Rideau Valley Conservation Authority
- f) Frontenac Community Arena Board
19. Announcements/Statements by Councillors
20. Closed Session (if requested)
21. Confirmatory By-law
- a) Resolution 298

*That By-law 2024-78, being a by-law to confirm generally all actions and proceedings of the Council of the Township of South Frontenac, be given first and second reading.*

*That By-law 2024-78, being the confirmatory by-law, be given third reading, signed and sealed.*

22. Adjournment

- a) Resolution

*That the Council meeting of December 3, 2024 be adjourned at \_\_\_ p.m.*

South Frontenac is a welcoming and thriving rural community



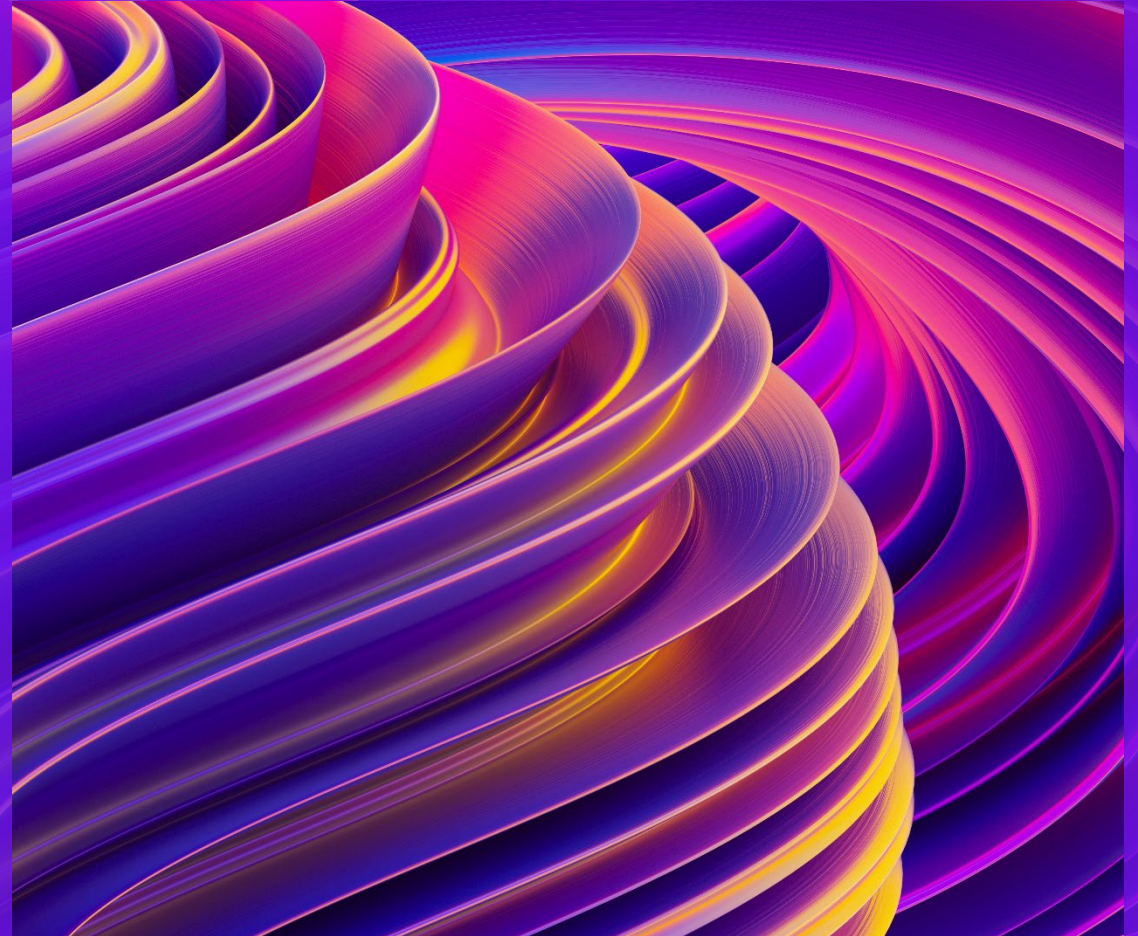
# Corporation of the Township of South Frontenac

**Audit Findings Report for the  
year ended December 31, 2023**

*KPMG LLP*

Prepared on November 26, 2024 for the Council Meeting  
on December 3, 2024

[kpmg.ca/audit](https://kpmg.ca/audit)



# KPMG contacts

Key contacts in connection with this engagement



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## Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

<b>4</b>	<b>Highlights</b>	<b>5</b>	<b>Status</b>	<b>6</b>	<b>Financial reporting</b>	<b>13</b>	<b>Risks and results</b>
<b>17</b>	<b>Misstatements</b>	<b>19</b>	<b>Control deficiencies</b>	<b>20</b>	<b>Policies and practices</b>	<b>21</b>	<b>Specific topics</b>
<b>22</b>	<b>Independence</b>	<b>23</b>	<b>Appendices</b>				

The purpose of this report is to assist you, as a member of Council, in your review of the results of our audit of the consolidated financial statements. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



# Audit highlights

No matters to report     Matters to report – see link for details

**Status**

We have completed the audit of the consolidated financial statements (“financial statements”) of Corporation of the Township of South Frontenac (“the Township”) for the year ended December 31, 2023, with the exception of certain remaining outstanding procedures, which are highlighted on the ‘Status’ slide of this report.

**Significant changes**

Significant changes to our audit plan

- No changes to risk assessment
- No changes to audit strategy assessment

**Risks and results**

Significant risks

- We identified a significant financial reporting risk related to the **presumed** risk of management override of controls under professional standards.
- Upon completion of the audit procedures, no matters to report.

Other risks of material misstatement

- No matters to report.

**Group Materiality**

<b>Current year</b>	<b>\$800,000</b>
Benchmark	Expenses
% Benchmark	2.61%
Audit Misstatement Posting Threshold	\$40,000

**Policies and practices & Specific topics**

Significant unusual transactions

Accounting policies and practices

Other financial reporting matters

Going concern matters

**Uncorrected misstatements**

Uncorrected misstatements

- We have identified adjustments which remain uncorrected.

**Corrected misstatements**

Corrected misstatements

- We have not identified any adjustments which were corrected through the course of the audit.

**Control deficiencies**

Significant deficiencies

- No matters to report.

**Other matters**

Other matters

- We have highlighted other matters for Council’s consideration.



# Status

In preparation of our Audit Findings Report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

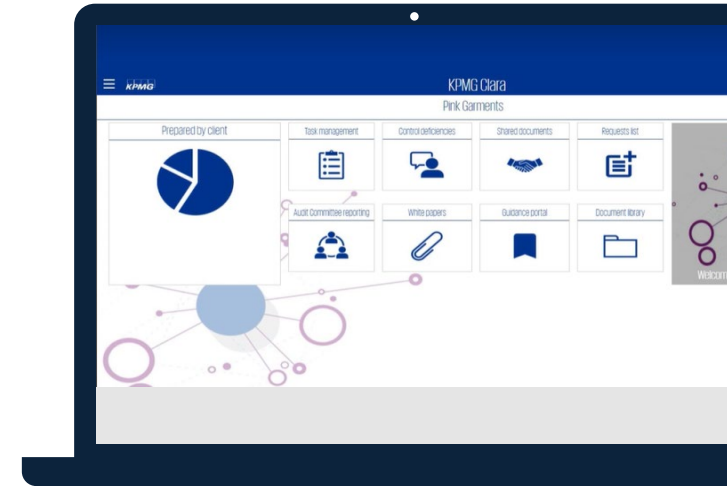
- Completing our discussions with Council;
- Completion of our subsequent events review procedures up to the date of our auditor's report;
- Obtaining evidence of Council's approval of the financial statements; and
- Receipt of signed management representation letter.

We will update Council on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in [Appendix 1a: Draft Auditor's Report](#).

Our auditor's report has been modified from the standard report because of the impact of PS 3280 Asset Retirement Obligations (ARO) which resulted in a change in the accounting policy. As a result, an emphasis of matter paragraph has been added to the auditor's report.

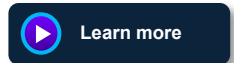
## KPMG Clara for Clients (KCfc)



### Real-time collaboration and transparency

We leveraged **KCfc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCfc to coordinate requests from management.





# Financial statement highlights

## THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
<b>Financial assets:</b>		
Cash	\$ 7,952,191	\$ 18,542,168
Taxes receivable (net of allowance of \$73,682)	2,093,198	1,594,220
Accounts receivable	1,683,782	2,792,365
Long-term investments (note 5)	16,469,434	14,217,761
Sydenham Water Works debenture receivable (note 15)	154,234	180,173
Long-term receivables (note 6)	-	1,630
	<u>28,352,839</u>	<u>37,328,317</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	4,743,897	7,162,571
Other current liabilities	90,918	90,094
Deferred revenue - obligatory reserve funds (note 8)	3,341,963	7,008,823
Sydenham Water Works debenture payable (note 15)	154,234	180,173
Employee future benefit obligations (note 9)	312,900	279,600
Asset retirement obligation (note 11)	9,459,052	4,315,113
	<u>18,102,964</u>	<u>19,036,374</u>
<b>Net financial assets</b>	<b>10,249,875</b>	<b>18,291,943</b>
<b>Non-financial assets:</b>		
Tangible capital assets (note 16)	115,589,250	101,751,365
Inventories	201,043	251,222
Prepaid expenses	141,641	118,592
<b>Total non-financial assets</b>	<b>115,931,934</b>	<b>102,121,179</b>
<b>Contingent liabilities (note 13)</b>		
<b>Commitments (note 14)</b>		
<b>Municipal equity (note 12)</b>	<b>\$ 126,181,809</b>	<b>\$ 120,413,122</b>
<b>Municipal equity consists of (note 12):</b>		
Municipal equity	\$ 125,868,783	\$ 120,723,686
Accumulated remeasurement gains (losses)	313,026	(310,564)
	<u>\$ 126,181,809</u>	<u>\$ 120,413,122</u>

The accompanying notes are an integral part of these consolidated financial statements.



### Financial Assets:

- Cash position has decreased due to the continued investment in capital.
- Taxes receivable have increased as the prior year, consistent with an increase in tax revenue year over year.
- Accounts receivable have decreased as a result of the receipt of outstanding grant receivables during the year.

### Financial Liabilities:

- Accounts payables and accrued liabilities have decreased and fluctuate based on the timing of payments at year-end. In particular, there was larger capital activity outstanding in the prior year.
- Obligatory reserve funds have decreased largely as a result of the utilization of the Canada Community Building Fund amounting to \$2million and \$0.8million of Ontario Community Infrastructure Funding spent.
- Asset retirement obligations (ARO) is a new caption under PS 3280 and includes the former accrued landfill closure and post closure. ARO also includes an estimate for the remediation of asbestos.
- Long-term liabilities decreased due to the principal repayments on loans.

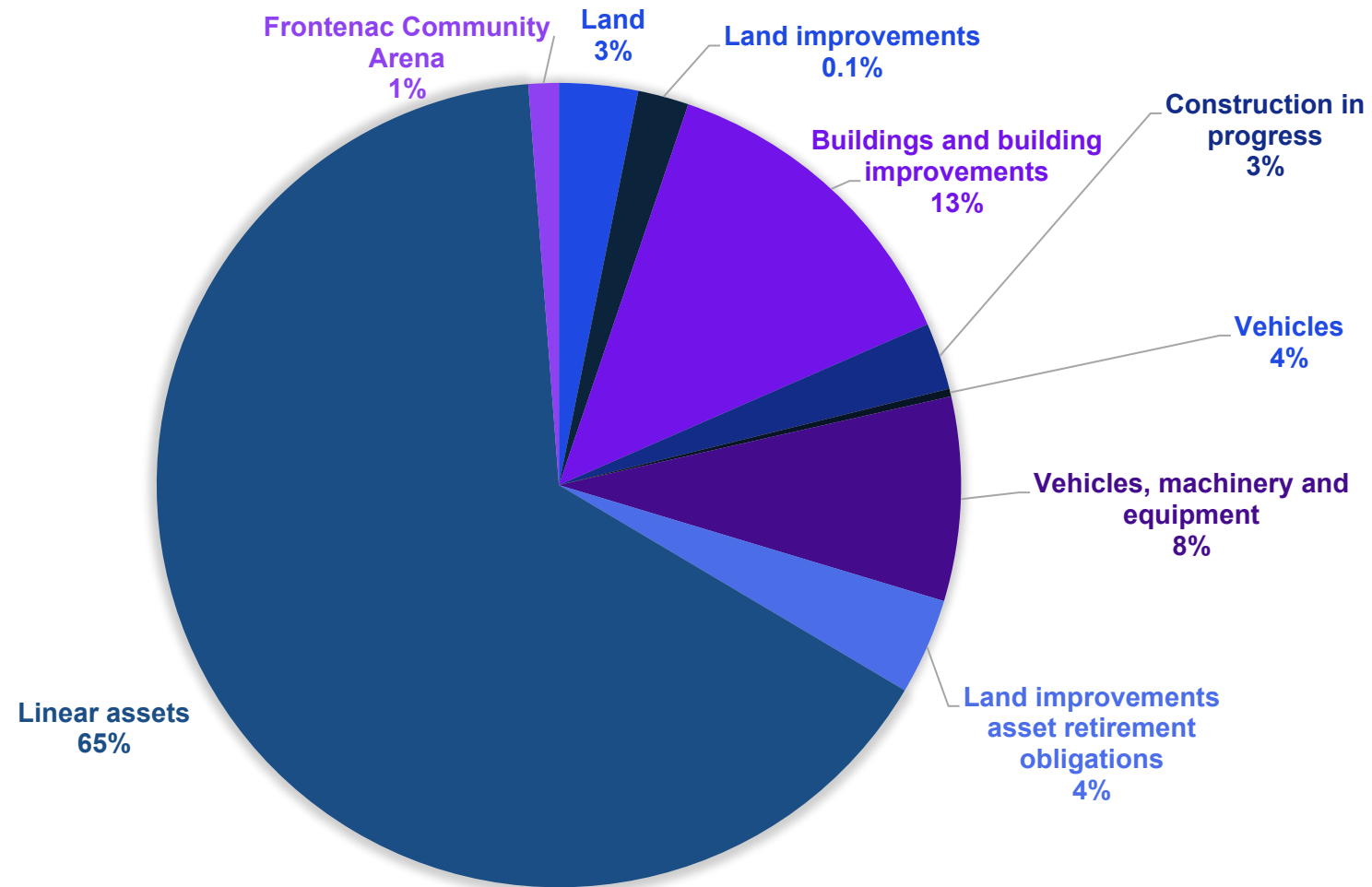
### Non-Financial Assets:

- Increase in tangible capital assets driven by significant additions of \$21.6M offset by amortization of \$7.6M. Significant additions include roads, buildings and land improvements related to ARO asset additions.



# Financial statement highlights

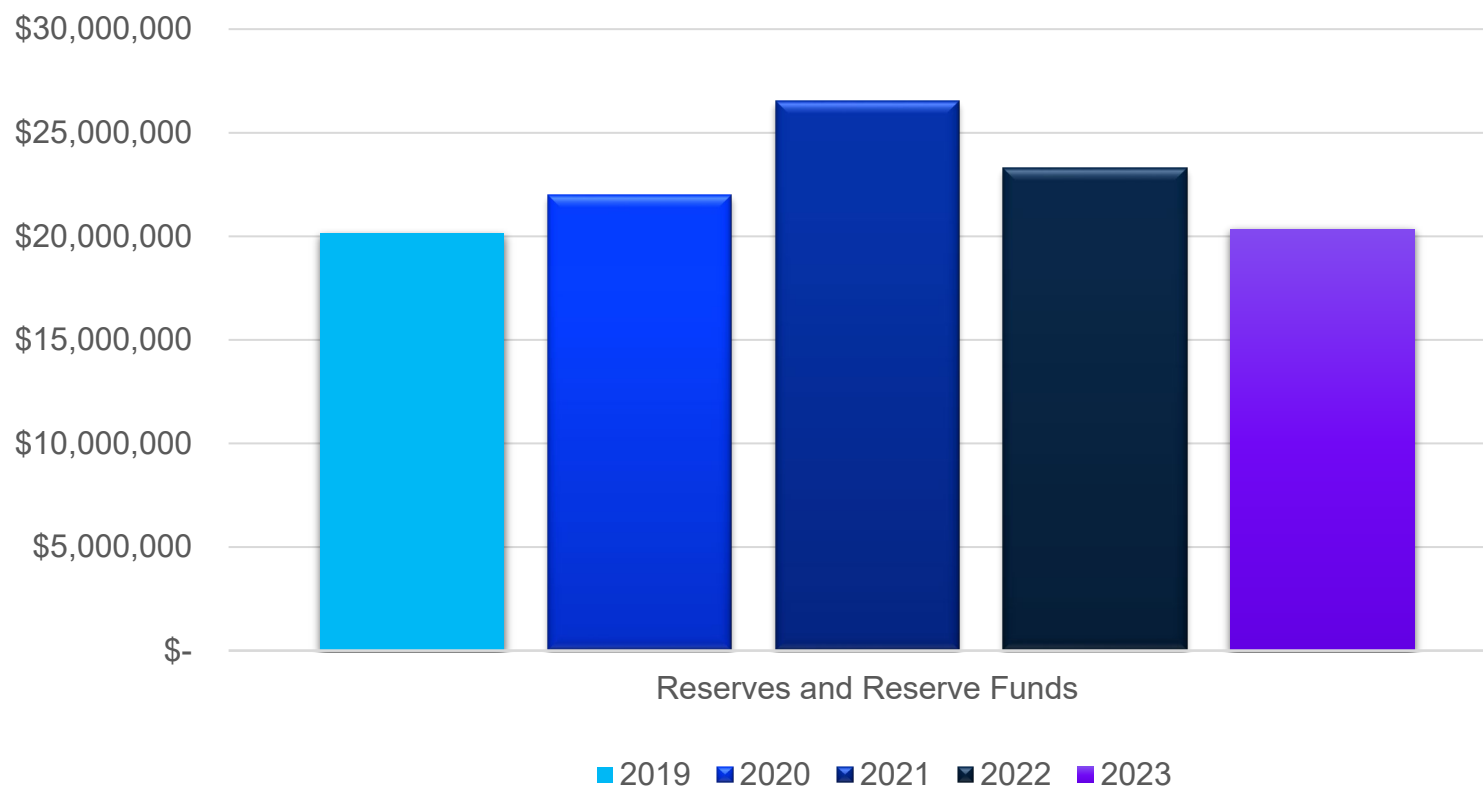
## Tangible capital assets





# Financial statement highlights (continued)

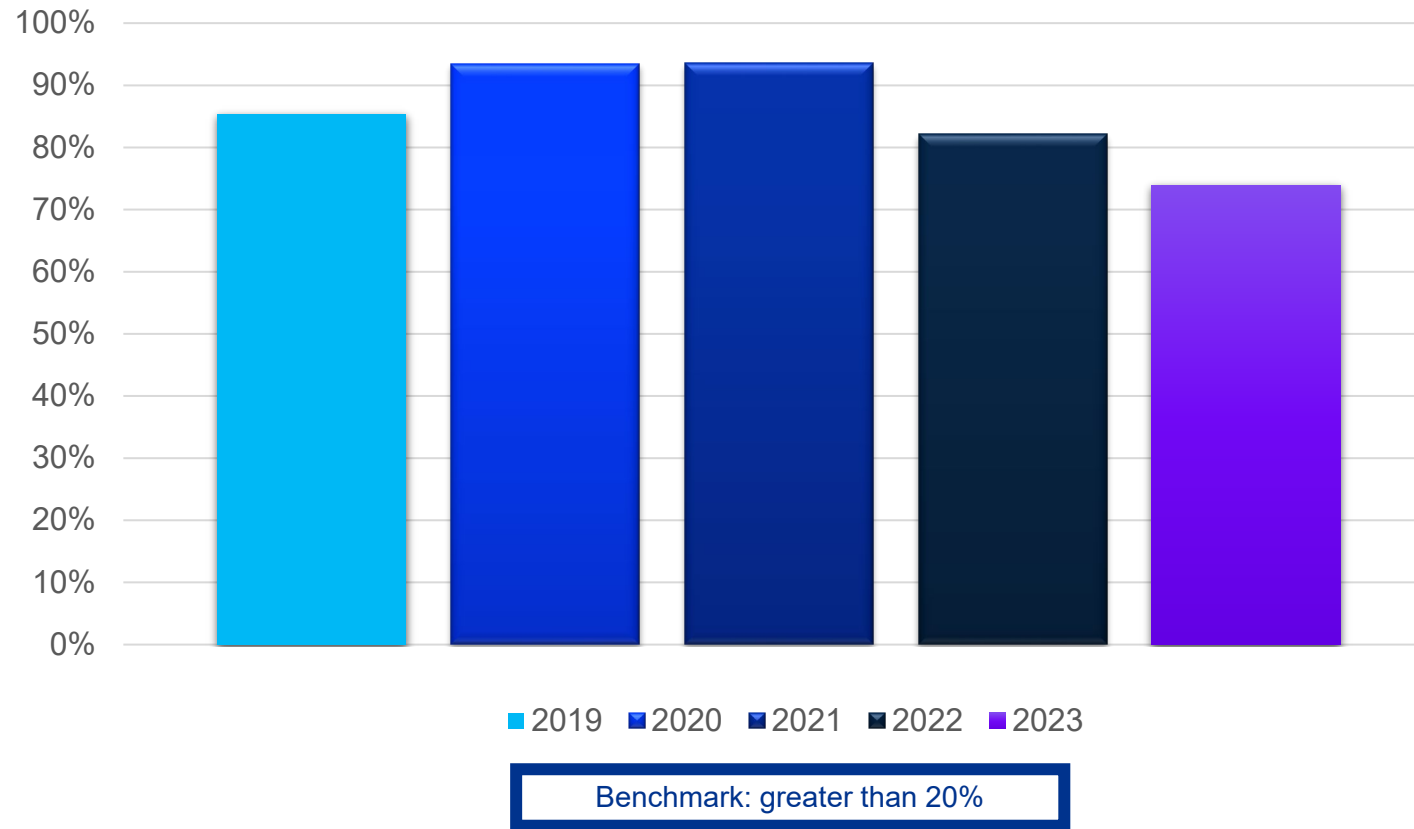
## Reserves and reserve funds





# Financial statement highlights (continued)

Reserves and reserve funds as a percentage of operating expenses





# Financial statement highlights (continued)

## THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Consolidated Statement of Operations and Accumulated Municipal Equity

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022
<b>Revenue:</b>			
Property taxation	\$ 21,890,690	\$ 21,767,655	\$ 21,401,975
User charges	1,425,201	1,597,764	1,594,090
Licences, permits and rents	1,703,520	1,568,946	2,029,897
Government grants	3,185,516	3,296,411	3,069,568
Grants from other municipalities	495,252	520,815	304,769
Investment income	359,000	962,114	827,201
Penalties and interest on taxes	370,000	366,270	341,791
Donations	–	47,042	17,887
Other	82,295	280,067	454,068
Deferred revenues earned (note 8)	–	5,550,690	1,055,653
Loss on disposal of tangible capital assets	–	(167,129)	–
<b>Total revenue</b>	<b>29,511,474</b>	<b>35,790,645</b>	<b>31,096,899</b>
<b>Expenses (note 18):</b>			
General government	3,267,253	2,730,490	3,219,334
Fire	2,384,280	2,818,718	2,182,170
Police	2,865,302	2,897,106	2,921,185
Conservation authority	271,271	294,907	275,003
Protective inspections and control	1,431,076	1,378,842	1,163,425
Emergency measures	2,750	721	520
Roadways and winter control	13,827,482	13,462,011	12,818,035
Street lighting	20,702	49,035	48,193
Waterworks	433,016	501,299	465,732
Garbage collection and disposal	3,512,407	3,194,238	3,040,731
Landfill closure and post-closure costs	–	126,464	703,580
Cemeteries	70,934	102,580	90,538
Parks, recreation and cultural services	1,644,325	2,143,613	1,410,975
Planning and development	983,358	945,524	689,940
<b>Total expenses</b>	<b>30,714,156</b>	<b>30,645,548</b>	<b>29,029,361</b>
<b>Annual surplus</b>	<b>(1,202,682)</b>	<b>5,145,097</b>	<b>2,067,538</b>
Municipal equity, beginning of year	120,723,686	120,723,686	118,656,148
<b>Municipal equity, end of year</b>	<b>\$ 119,521,004</b>	<b>\$ 125,868,783</b>	<b>\$ 120,723,686</b>

The accompanying notes are an integral part of these consolidated financial statements.

### Revenue:

- Taxation revenue increase driven by tax rate and tax base. Revenue is aligned with budget.
- Deferred revenue earned relates to the increased spending on capital projects in the year - utilization of the Canada Community Building Fund amounting to \$2million and \$1.8million of Ontario Community Infrastructure Funding.
- Investment income has increased as a result of more favorable rates of interest based on market conditions.

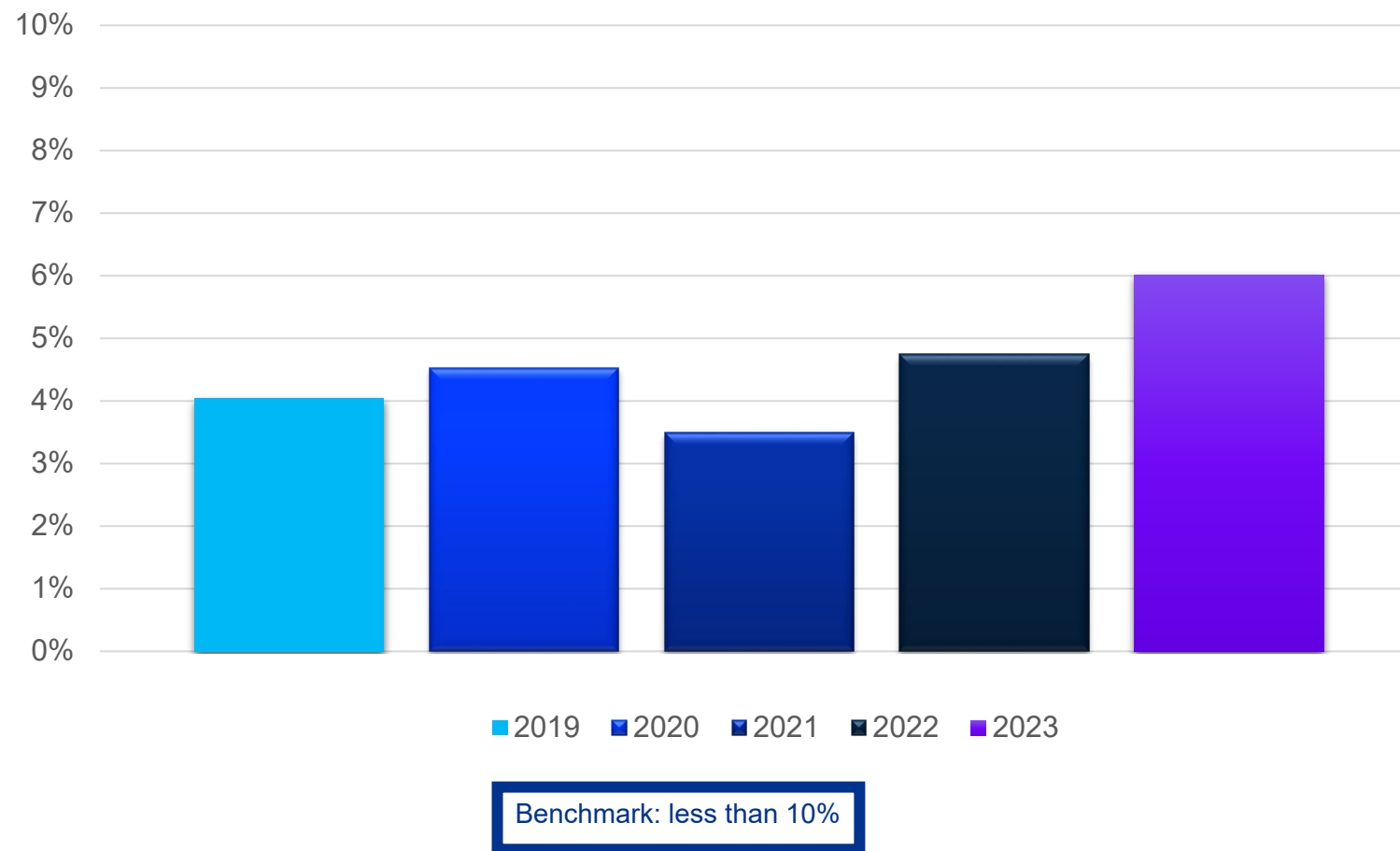
### Expenses:

- Increase in expenses is in line with the prior year with increases largely attributed to inflationary impacts were seen across the board in materials, contracted services and salaries and benefits.
- Additional charge of \$1.2million in year due to amortization of tangible capital assets.



# Financial statement highlights (continued)

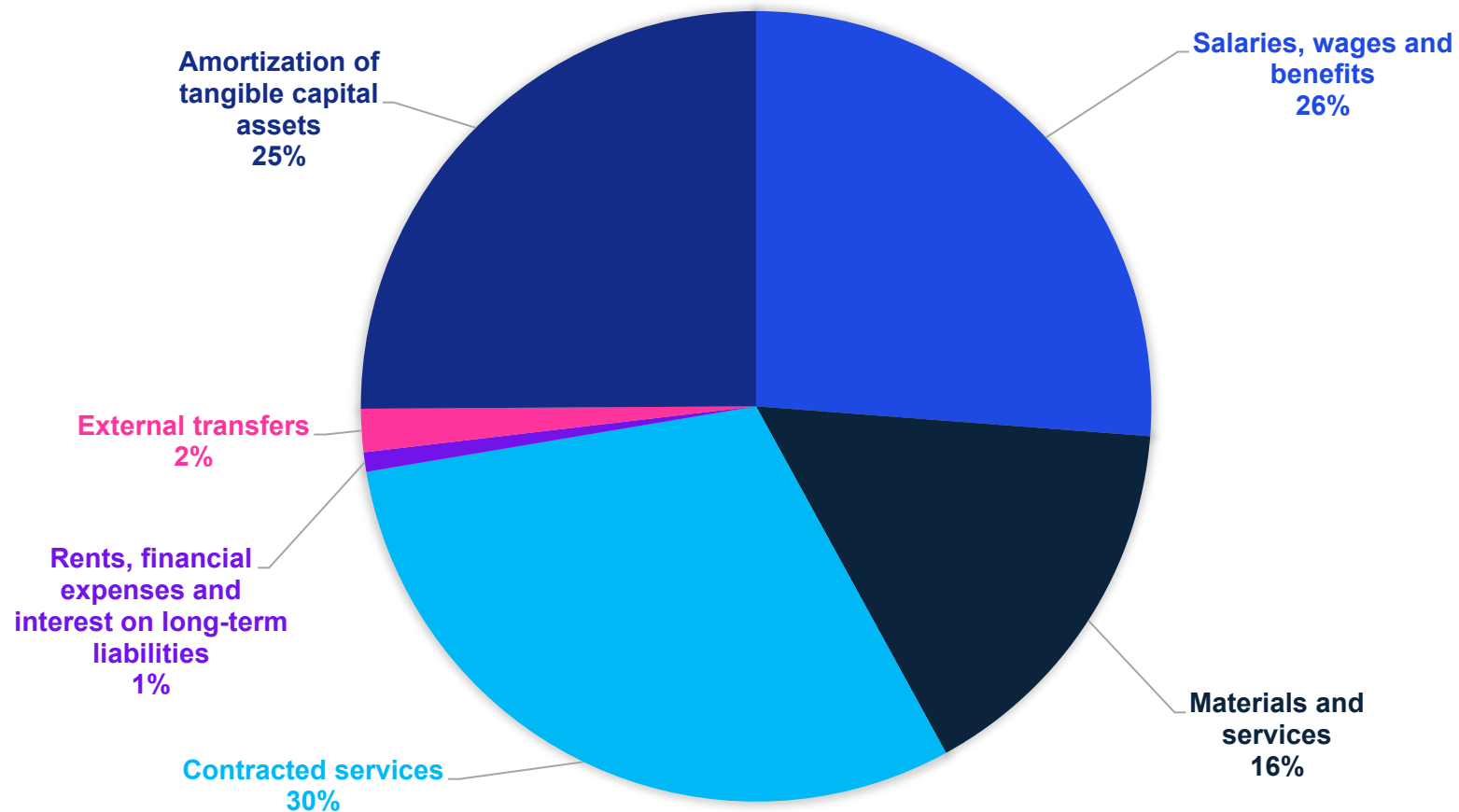
Tax arrears as a percentage of current levy





# Financial statement highlights (continued)

## Operating expenses





# Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Township and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the Township's components of its system of internal control, including our business process understanding.

	Risk of Fraud	Risk of Error	Risk Rating
● Management override of controls	✓		Significant
● Asset retirement obligations	✓		Elevated
● Cash		✓	Base
● Operating and payroll expenses (including related accruals)		✓	Base
● Tangible capital assets		✓	Base
● Government grants		✓	Base
● Financial instruments		✓	Base
● Financial reporting		✓	Base

- PRESUMED RISK OF MATERIAL MISSTATEMENT
- OTHER AREA OF FOCUS



## Current year findings

We did not uncover any significant findings as a result of the procedures performed over the areas highlighted above.



# Significant risks and results

We highlight our significant findings in respect of **significant risk**.



## Fraud risk from management override of controls

Significant risk	Estimate?	Key audit matter?
Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. <b>Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.</b>	No	No

### Our response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Assessed the design and implementation of controls surrounding the journal entry process;
- Determined the criteria to identify high-risk journal entries and other adjustments; and
- Tested high-risk journal entries and other adjustments.

### Findings

**We did not uncover any issues during the performance of the procedures described above.**



# Elevated risks and results

We highlight our significant findings in respect of **elevated risk**.



## Asset Retirement Obligations

### Background

In 2023, the Township adopted Public Accounting Standard PS 3280, Asset Retirement Obligations (“ARO”). The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in buildings owned by the Township, as well as replacing PS3270, Solid Waste Landfill Closure and Post-Closure Liability. Asset retirement obligations are an estimate in the Township’s financial statements which is primarily derived from third party engineering estimates.

Management performed an assessment of the impact of the new accounting standard on the Township’s financial statements by working with an external consultant to compile the results of previous assessments of any required remediation under the new standard. Using the prospective approach, as at December 31, 2023, an asset retirement obligation amounting to \$9.5 million comprising landfill closure liabilities of \$9.0million (2022 - \$4.3 million) and building asbestos liabilities of \$0.5million (2022 - \$Nil) has been recognized on the Township’s Statement of Financial Position.

### Our response

- We obtained an understanding of the activities performed by Management to identify the Township’s legal obligations associated with the retirement of capital assets and ensured that all of the recognition criteria were met to recognize an ARO in the financial statements.
- We performed an assessment with regards to the knowledge, skill and ability of the specialist used by the Township and obtained comfort accordingly with no issues noted.
- We obtained Management’s calculation of the ARO liability and corroborated management’s inputs into the calculation to assess their reasonableness.
- We also inquired about the completeness of the liability estimate for TCA without an associated ARO.
- We do note that discounting was utilized in the calculation of the landfill retirement costs. Inflation and discount rates utilized in the calculation were based on management’s assessment current market conditions. The other AROs were not discounted due to the uncertainty around the timing of cashflows.
- We noted that this estimate is based on management’s knowledge of the assets within scope of ARO. Any changes to the ARO in the future will be treated as a change in estimate, presented prospectively. Management are required to re-evaluate this estimate annually to ensure accurate financial reporting.

### Findings

Based on the information provided and the audit procedures performed, we have noted an audit misstatement as presented later in this report related to Management’s assessment of the impact related to the implementation of PS 3280, Asset Retirement Obligations, in the Township’s financial statements for the year ended December 31, 2023.



# Other audit risks and results (continued)



## Financial Instruments

### Background

In fiscal 2023, the Township adopted the following standards concurrently beginning January 1, 2023 on a prospective basis:

- PS 1201 Financial Statement Presentation;
- PS 2601 Foreign Currency Translation;
- PS 3041 Portfolio Investments; and
- PS 3450 Financial Instruments.

Management performed an assessment of the impact of the new accounting standards and concluded there was not a significant impact other than new financial risk disclosures.

### Our response

- We obtained an understanding of the activities performed by management to identify financial instruments and ensure compliance with the new standards.
- We ensured appropriate disclosures have been made in the financial statements for the adoption of the new accounting standards, including related financial risk and concentration of risk disclosures (see note 17).

### Findings

Based on the information provided and the audit procedures performed, we concur with Management's presentation and disclosure related to the implementation of these new standards in the Township's financial statements for the year ended December 31, 2023.



# Audit misstatements

As noted previously in our report, group materiality for fiscal 2023 was set at \$800,000 which translated into an audit misstatement posting threshold of \$40,000. As such, all misstatements identified during the audit greater than \$40,000 have been recorded on our summary of adjustments and differences.

Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

Professional standards require that we request of management and Council that all identified adjustments or differences be corrected.



## Impact of uncorrected misstatements – Not material to the financial statements

- This includes the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.
- Based on both qualitative and quantitative considerations, management have decided not to correct certain misstatements and represented to us that the misstatements—individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.
- We concur with management’s representation that the uncorrected misstatements are not material to the financial statements. Accordingly, the uncorrected misstatements have no effect on our auditor’s report.



## Impact of corrected misstatements

- We did not identify any misstatements that were communicated to management and subsequently corrected in the financial statements.



# Individually significant uncorrected audit misstatements

Uncorrected audit misstatements greater than \$40,000 individually:

Description of individually significant misstatements	Annual surplus effect	Financial position effect		
	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated Municipal Equity (Decrease) Increase
Dr. Equity	-	-	-	(338,000)
Cr. Grants and transfers related to capital	55,090	-	-	55,090
Cr. Deferred revenue	-	-	282,910	-
To record uncorrected audit adjustment relating to incorrect treatment of building permits surplus				
Dr. Accounts receivable	-	364,932	-	-
Cr. Accounts payable	-	-	364,932	-
To record reclass of tax related payables incorrectly presented as part of accounts receivable				
Dr. OPP retroactive costs	(179,615)	-	-	(179,615)
Cr. Other payables	-	-	179,615	-
To record uncorrected audit adjustment relating to the understatement of OPP related retroactive costs				
<b>Total uncorrected misstatements</b>	<b>(124,525)</b>	<b>364,932</b>	<b>827,457</b>	<b>(462,525)</b>



# Control deficiencies

## Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Township's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.



## Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

**We have not identified a significant deficiency in internal control over financial reporting.**



## A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

**We have identified other observations related to processes in place at the Township. These have been communicated separately to the management.**





# Other financial reporting matters

We also highlight the following:



## Financial statement presentation - form, arrangement, and content



The presentation and disclosure in the financial statements is in accordance with the required standards as disclosed in the notes to the financial statements.

Through the course of the audit, KPMG provided support to management on required disclosures in accordance with the financial reporting framework, along with the adoption of the new accounting standards in 2023.



## Concerns regarding application of new accounting pronouncements



See [Appendix 3: Upcoming changes to accounting standards](#) for Public Sector Accounting Standards Board developments.



## Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.



# Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
<b>Illegal acts, including noncompliance with laws and regulations, or fraud</b>	No matters to report
<b>Other information in documents containing the audited financial statements</b>	Not applicable.
<b>Significant difficulties encountered during the audit</b>	No matters to report
<b>Difficult or contentious matters for which the auditor consulted</b>	No matters to report
<b>Management's consultation with other accountants</b>	No matters to report
<b>Disagreements with management</b>	No matters to report
<b>Related parties</b>	No matters to report
<b>Significant issues in connection with our appointment or retention</b>	No matters to report
<b>Other matters that are relevant matters of governance interest</b>	No matters to report



# Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code<sup>1</sup> and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

## Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.



<sup>1</sup> International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

# Appendices

1

Required communications

2

Audit quality

3

Upcoming changes to accounting standards

4

Insights





# Appendix 1: Other required communications



## Engagement terms

An engagement letter was provided to management for fiscal 2023.



## Auditor's report

The conclusion of our audit is set out in our draft auditors' report as attached.



## Representations of management

In accordance with professional standards, we will obtain certain representations from management upon approval of the financial statements.



## CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)



# Appendix 1a: Draft auditor's report

## INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Township of South Frontenac:

### **Opinion**

We have audited the consolidated financial statements of The Corporation of the Township of South Frontenac (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated municipal equity for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of remeasurement gains and losses for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2023, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “**Auditor's Responsibilities for the Audit of the Financial Statements**” section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



# Appendix 1a: Draft auditor's report (continued)

## ***Emphasis of Matter – Change in Accounting Policy***

We draw attention to note 2 to the financial statements which indicates that the Entity has changed its accounting policy for Asset Retirement Obligations, as a result of the adoption of PS 3280, Asset Retirement Obligations, and has been applied using the prospective method.

Our opinion is not modified in respect of this matter.

## ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.



# Appendix 1a: Draft auditor's report (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.  
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants  
Kingston, Canada  
Date



# Appendix 1b: Draft management representation letter

KPMG LLP  
Chartered Professional Accountants  
863 Princess Street, Suite 400  
Kingston, ON K7L 5N4  
Canada

December 3, 2024

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of the Corporation of the Township of South Frontenac ("the Entity") as at and for the period ended December 31, 2023.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

*Responsibilities:*

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 31, 2024, including for:
  - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.

- d) providing you with complete responses to all enquiries made by you during the engagement.
- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.

*Internal control over financial reporting:*

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

*Fraud & non-compliance with laws and regulations:*

- 3) We have disclosed to you:
  - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - others
 where such fraud or suspected fraud could have a material effect on the financial statements.
  - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.



# Appendix 1b: Draft management representation letter (continued)

- d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
- e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

#### *Subsequent events:*

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

#### *Related parties:*

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

#### *Estimates:*

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

#### *Going concern:*

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

#### *Misstatements:*

- 11) The effects of the uncorrected misstatements described in *Attachment II* are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- 12) We approve the corrected misstatements identified by you during the audit described in *Attachment III*.

#### *Non-SEC registrants or non-reporting issuers:*

- 13) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 14) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

\_\_\_\_\_  
Louise Fragnito, Chief Administrative Officer

\_\_\_\_\_  
Arundhathi Mohile, Director of Corporate Services & Treasurer



# Appendix 1b: Draft management representation letter (continued)

## Attachment I – Definitions

### Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

### Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

## Attachment II – Summary of Audit Misstatements Schedules

### Summary of uncorrected misstatements:

Description	Statement of Financial Position			Statement of Operations and Accumulated Surplus effect <sup>1</sup>
	Assets	Liabilities	Accumulated Surplus	
	\$	\$	\$	\$
<b>Audit misstatements greater than \$40,000 individually</b>				
Dr. Municipal equity	-	-	(338,000)	-
Cr. Grants	-	-	55,090	55,090
Cr. Obligatory revenue	-	282,910	-	-
To record uncorrected audit adjustment relating to incorrect treatment of building permits surplus at FY22 and FY23				
Dr. Accounts receivable	364,932	-	-	-
Cr. Accounts payable	-	364,932	-	-
To record uncorrected audit adjustment relating to reclass of tax payables recorded as part of AR				
Dr. OPP retroactive costs	-	-	(179,615)	(179,615)
Cr. Other payables	-	179,615	-	-
To record uncorrected audit adjustment relating to the understatement of OPP related retroactive costs				
<b>TOTAL UNCORRECTED AUDIT MISSTATEMENTS</b>	<b>364,932</b>	<b>827,457</b>	<b>(462,525)</b>	<b>(124,525)</b>

<sup>1</sup> Debit (Credit)



# Appendix 2: Audit quality - How do we deliver audit quality?

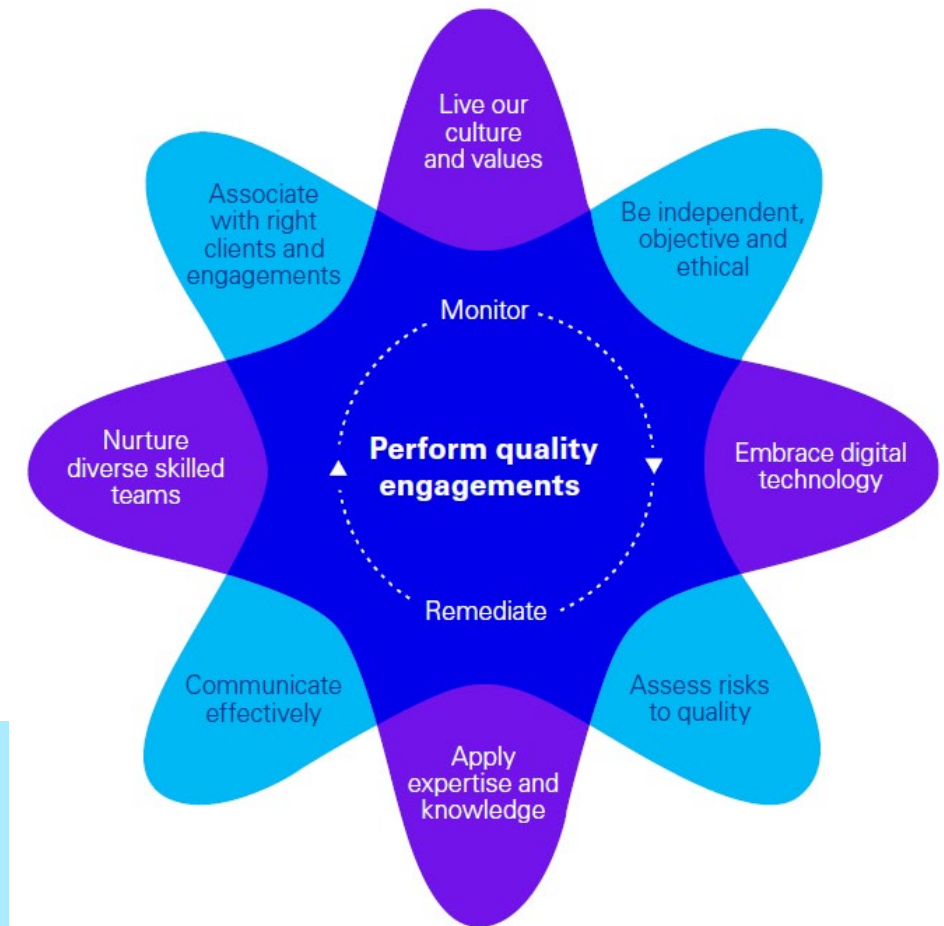
**Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.**

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG 2023 Audit Quality and Transparency Report](#)

**We define 'audit quality' as being the outcome when:**

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



**Doing the right thing. Always.**



# Appendix 3: Upcoming changes to accounting standards

## Accounting changes



### Newly effective accounting standards



The amendments to PS 3400, *Revenue*, become effective for this year end (fiscal years beginning on or after April 1, 2023).

- The standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.
- The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
- The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.



### Newly effective accounting standards



PS 3160, *Public Private Partnerships ("P3s")* becomes effective for this year end (fiscal years beginning on or after April 1, 2023).

- This standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard may be applied retroactively or prospectively.
- The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.
- The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.



### Newly effective accounting standards



PSG-8, *Purchased Intangibles*, becomes effective for this year end (fiscal years beginning on or after April 1, 2023).

- The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.
- Narrow scope amendments were made to PS 1000 Financial statement concepts to remove the prohibition to recognize purchased intangibles and to PS 1201 Financial statement presentation to remove the requirement to disclose purchased intangibles not recognized.
- The guideline can be applied retroactively or prospectively.



# Appendix 4: Audit and assurance insights

Our latest thinking on the issues that matter most to Councils and management.

## [KPMG Audit & Assurance Insights](#)

Curated research and insights for audit committees and boards.

## [Board Leadership Centre](#)

Leading insights to help board members maximize boardroom opportunities

## [Current Developments](#)

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

## [Audit Committee Guide – Canadian Edition](#)

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

## [Accelerate 2024](#)

The key issues driving the audit committee agenda in 2024.

## [Momentum](#)

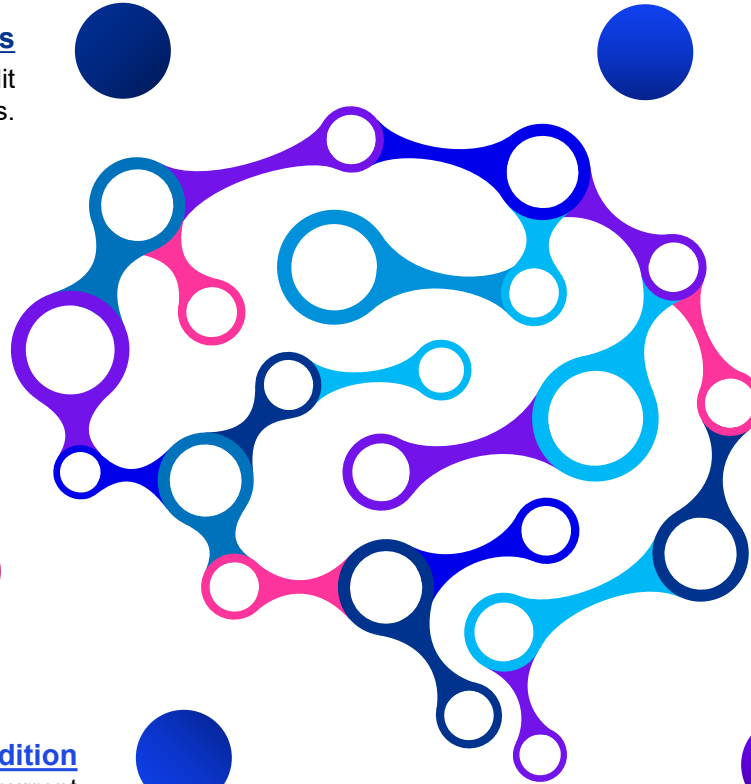
A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

## [KPMG Climate Change Financial Reporting Resource Centre](#)

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

## [IFRS Breaking News](#)

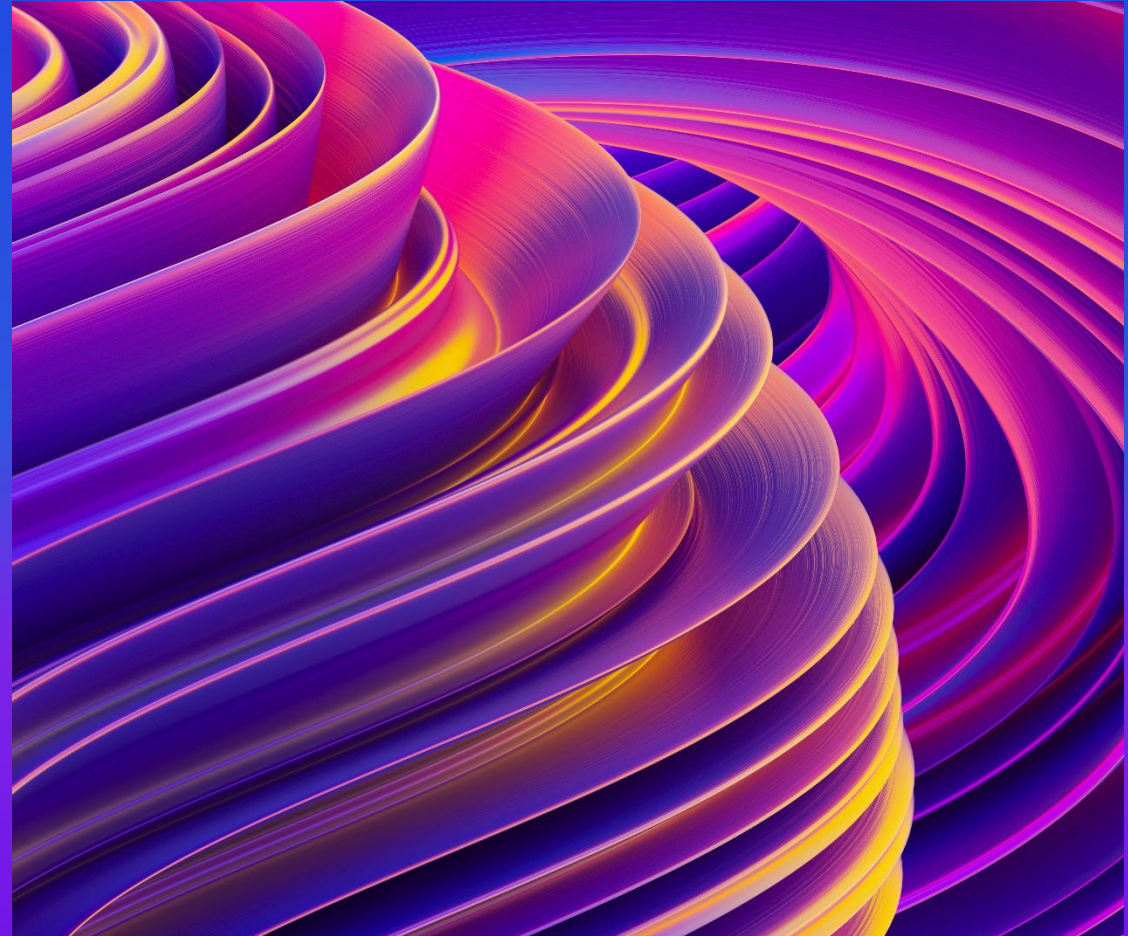
A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.





<https://kpmg.com/ca/en/home.html>

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**SOUTH  
FRONTENAC**

# 2025 Capital Budget Overview

Council  
December 3, 2024

# Introduction

- The Capital Budget is one component of the overall budget process which focuses on major cost items for each of the Township departments. The information gathered to prepare the recommendations in the 2025 capital budget come from updates or new Township's infrastructure or assets which support the delivery of services to the community.
- Capital budget recommendations also contain other initiatives, such as studies, which help support future capital investment decisions.

# Strategic Priorities

The Capital Budget is a key tool in the investment required to achieve our strategic priorities.

## VISION

South Frontenac is a welcoming and thriving rural community.

## MISSION

To provide efficient and responsive public services, foster sustainable growth, and enhance the quality of life for all residents.

## VALUES

- Financial Sustainability
- Environmental Stewardship
- Collaboration
- Engagement
- Community



# 2025 Capital Budget

- This draft capital budget represents the listing received from department heads, vetted by the CAO and incorporating input from the Township's strategic plan, committees and Council.
- Many items are driven by established replacement schedules which are funded by defined reserves (e.g. Equipment Reserve).



# 2025 Capital Budget

- The 2025 Capital budget continues the use of Capital Detailed sheets used since 2021. The sheets provide details such as a description of the project, its rationale, full forecasted project costs, any actuals to date along with its funding breakdown.
- Capital budgets approved in prior years, but which have not yet been completed are not listed in the 2025 budget, except for multiyear projects requiring funding in 2025 which are identified as pre-approved in the summary of project list.
- Prior year projects that were approved may still be ongoing in 2025 but are not listed in this 2025 Capital budget review.
- The items presented in the 2025 Capital Budget are in line with the targeted annual capital budget as set out in the Township's 10 year long range financial plan (LRFP) previously reviewed with Council.

# 2025 Capital Budget Funding Sources

Funding sources will be shown when the full budget is reviewed.

Sources of revenue to pay for the Capital budget include:

- Taxation
- Reserves
- Grants including
  - Ontario Community Investment Funding (OCIF)
  - CCBF from the Province and the County(Formerly Gas Tax)
- Development Charges
- Parkland Reserves
- Confirmed one time grants such as RED (signage), Green Fund (serpentine piping), CMHC & FCM (Verona Housing)



# Corporate Services

Gateway Signage (2022-2025 Project) – pre- approved 2022	\$53,334
Wayfinding Signs – Fabrication and Installation (RED funding \$80,000) – pre- approved 2022	\$266,667
Verona Housing – Design and Studies (net of FCM and CMHC grants)	\$100,000



# Fire Department

Fleet and Equipment	
Hose and Appliances	\$20,000
ATV with Trailer replacement (2)	\$50,000
Rapid Response Units Replacement (2)	\$180,000
Wildland Truck Replacement	\$90,000
Fire Chief Truck Replacement	\$75,000
Marine 361 Equipment	\$22,000
Bunker Gear Replacement (8)	\$38,240
Mobile Gear Racks – Station 2, 3 & 4	\$21,000
Drone - new	\$10,500
Dry Hydrant Replacement ( <b>amended amount</b> )	\$55,000

Staffing	
Paid on Call Firefighter Recruitment (up to 30) – pre-approved 2024	\$280,000



# Public Services

Fleet	
½ ton Trucks Replacement (3)	\$210,000
Grader Replacement	\$600,000
Wheel Loader Replacement	\$340,000
Tools/Equipment for Service Vehicle	\$15,000
Diagnostic Tool for Vehicles and Heavy Equipment	\$10,000
Towable Gravel Compactor Attachment (new)	\$40,000



# Public Services

Linear Infrastructure	
*Road 38/Boyce Road Sidewalk and Storm Sewers	\$873,000
Eagle Creek Bridge (B31) Reconstruction	\$1,053,500
Shale Road Culvert	\$22,000
Pleasant Valley Municipal Drain - Drainage Act Maintenance	\$7,800
Road 38 Design and Construction (Kingston Rd to Murton Road)	\$4,315,000
Craig Road	\$1,095,000
Westport Road	\$1,351,700
Florida Road	\$291,100
Surface Treatment (LCB) Preservation	\$950,000

\* Item being deferred

### Surface Treatment (LCB) Preservation - 2025 Preliminary Road List

Section ID	Street	From Street	To Street	Length (Km)	AADT	PCI**
45340	Randy Clark Road	West End of Road	Battersea Road	2.2	201	82
46420	Washburn Road	2562 Washburn Road	Factory Road	1.3	792	80
43600/43585	Lakefield Drive	1.30km South of Holmes Road	To End of Road	1.3	643	77
41230/41245	Centreville Road	Devil Lake Road	To Rideau Boundary	0.8	226	70
41905	Devil Lake Road	Centreville Road	Westport Road	1.7	243	65
40615/40630	Bradshaw Road	Road 38	Steele Road	2.2	393	74
42640	Green Bay Road	Burns Road	Burridge Road	2.9	199	65
57900	Westport Road	New Road	Garrett Road	1.9	371	55
46735	Wolfe Lake Road*	Westport Road	North End of Road	2.2	257	77
45985	Stage Coach Road	Railton Road	Campbell Road	2.2	1184	73
44800/44815	Opinicon Road	Perth Road 10	7.70km East of Perth Road 10 at Petworth Bridge	7.7	550	73
51575	Bedford Road	Salmon Lake Road	1.00km North of Salmon Lake Road	1.2	220	77
41335	Clark Road	McConnell Road	East End of Road	0.9	125	82
<b>Total :</b>				<b>28.4</b>		

\* Boundary road to be completed with Rideau Lakes Township

\*\*2022 PCI Data

\*\*\*The above road list is preliminary. Each road section will undergo a final condition review in the spring

# Public Services

Linear Infrastructure	
Pre-Engineering Roads 2026	\$136,400
Gravel Road Reconstruction Program 2025	\$340,000
Murvale Creek Culvert	\$831,000
Buck Bay Road - Unnamed Bridge Repair	\$49,000
Buck Lake Culvert (OSIM) Design	\$35,000
Detailed Assessment Petworth Bridge	\$19,500
Detailed Assessment Opinicon Bridge	\$14,000
Pre-Engineering Bridges 2026	\$50,000
Arterial Road Culvert Replacement Program	\$250,000

# Public Services

Water System	
Replace Serpentine Piping (Green Funding 73.33%)	\$700,000
Sydenham Drinking Water System – Treatment	\$58,500
Sydenham Drinking Water System – Storage	\$7,000

Solid Waste	
Loughborough Waste – New Waste Transfer Facilities	\$65,000
Landfill Compactor - Used	\$350,000



# Public Services

Facilities	
Townhall Expansion - Furniture	\$50,000
Station 7 - Washroom - Cinderella Toilet and shower	\$20,000
Joint Fire Hall & OPP Station-Design	\$250,000
Bedford Garage Site Works	\$64,100
Station 2- Burr ridge - Exterior Upgrades	\$15,000
Keeley Garage Pressure Washer	\$20,000
Portland Garage Steel Roof Replacement	\$60,000
Storrington Garage Oil/Grit Seperator	\$40,000
Townhall - Charging Stations (ChargeON Funding \$225,000, pending =ZEVIP \$90,000)	\$350,000
Cenotaph landscaping - Sydenham	\$60,000



# Public Services

Recreation	
Sydenham Point Accessible Washroom Upgrades	\$20,000
Centennial Park - New Accessible Washrooms Design and Build	\$150,000
Keeley/Bowes Diamond Upgrades	\$37,000
Bellrock & Petworth Parkette Conceptual Design	\$15,000
Shipyards Boat Ramp Rehabilitation	\$25,000
Battersea Ball Park Pavillion	\$95,000
Centennial Park - Baseball Diamond Rehabilitation	\$250,000
*Harris Park - Playground Rehabilitation and Accessibility Upgrades	\$104,000
Bleachers - 7 sets - Gerald Ball (2), Point Park(3), Inverary(2)	\$91,000
Centennial Park Upgrades ( <b>Tree planting \$20,000 deferred to 2026</b> )	\$18,000

\* Item being deferred



# Development Services

Studies	
Collins / Glenvale Creek flood hazard mapping project - CRCA joint project	\$25,000



Questions?



**Township of South Frontenac  
2024 Capital Budget with Financing**

Detailed Sheet page #	Project #	Project *	2025 Pre-Approved	Previous Year Budget Approved towards Project	2025 Budget	2026 Budget	Notes
		<b>CORPORATE SERVICES</b>					
1	22-02	Gateway Signage (2022-2025 Project)	Yes	166,666	53,334		
2	23-12	Wayfinding Sign Fabrication and Installation (2022-2025 Project)	Yes	533,334	266,667		Red Grant Program - 80k per year 2023-2025
3	22-06	Verona Housing - Design and studies		175,000	100,000		
		<b>TOTAL CORPORATE SERVICES</b>		<b>875,000</b>	<b>420,001</b>	<b>0</b>	
		<b>FIRE</b>					
4	25-11	Hoses and Appliances			20,000	20,000	
5	25-12	ATV w Trailer replacement x 2			50,000		
6	25-14	Rapid Response Unit Replacement x 2			180,000		
7	25-16	Wildland Truck Replacement			90,000		
8	25-18	Fire Chief Vehicle Replacement			75,000		
9	25-90	Marine 361 Equipment			22,000		
10	25-91	Bunker Gear Replacement x 8			38,240		
11	25-92	Mobile Gear Racks x 3			21,000		
12	25-93	Drone - new			10,500		
13	25-94	Dry-Hydrant Replacement			35,000		
14	25-95	Paid on Call Firefighter Recruitment (up to 30)	Yes		280,000		
		<b>TOTAL FIRE</b>		<b>0</b>	<b>821,740</b>	<b>20,000</b>	<b>0</b>
		<b>PUBLIC SERVICES</b>					
		<b>FLEET</b>					
15	25-21	Three (3) 1/2 Ton Trucks Replacement			210,000		
16	25-23	Grader Replacement			600,000		
17	25-24	Wheel Loader Replacement			340,000		
18	25-25	Tools and Equipment for Service Vehicle			15,000		
19	25-26	Diagnostic tool for vehicles and heavy equipment			10,000		
20	25-27	Towable gravel compactor			40,000		
		<b>subtotal - Fleet</b>		<b>0</b>	<b>1,215,000</b>	<b>0</b>	<b>0</b>
		<b>ROADS INFRASTRUCTURE</b>					
21	23-92	*Road 38/Boyce Road Sidewalk and Storm Sewers		14,800	<del>873,000</del>		
22	22-18	Eagle Creek Bridge (B31) Reconstruction		50,000	1,053,500		
23	23-46A	Shale Road Culvert		20,000	22,000		
24	23-51	Pleasant Valley Municipal Drain - Drainage Act Maintenance		35,250	7,800		
25	23-56	Road 38 Design and Construction (Kingston Rd to Murton Road)		220,000	4,315,000	1,485,000	
26	24-41A	Craig Road		54,900	1,095,000		
27	24-41B	Westport Road		10,800	1,351,700		
28	24-41C	Florida Road		9,300	291,100		
29	25-31	Surface Treatment (LCB) Preservation			950,000		
30	25-32	Pre-Engineering Roads 2026			136,400		
31	25-33	Gravel Road Reconstruction Program 2025			340,000		
32	25-34	Murvale Creek Culvert			831,000	625,000	
33	25-35	Buck Bay Road - Unnamed Bridge Repair			49,000		
34	25-36	Buck Lake Culvert (OSIM) Design			35,000	17,000	
35	25-37	Detailed Assessment Petworth Bridge			19,500		
36	25-38	Detailed Assessment Opinicon Bridge			14,000		
37	25-39	Pre-Engineering Bridges 2026			50,000		
38	25-40	Arterial Road Culvert Replacement Program			250,000		

**Township of South Frontenac  
2024 Capital Budget with Financing**

Detailed Sheet page #	Project #	Project *	2025 Pre-Approved	Previous Year Budget Approved towards Project	2025 Budget	2026 Budget	Notes
		<b>subtotal - Roads Infrastructure</b>		<b>415,050</b>	<b>10,811,000</b>	<b>2,127,000</b>	<b>0</b>
		<b>SYDENHAM WATER</b>					
39	22-54	Replace Serpentine Piping	Yes		700,000		Green Funding 73.33%
40	25-61	Sydenham Drinking Water System - Treatment			58,500		
41	25-62	Sydenham Drinking Water System - Storage			7,000		
		<b>subtotal - Sydenham Water</b>		<b>0</b>	<b>765,500</b>	<b>0</b>	<b>0</b>
		<b>SOLID WASTE</b>					
42	25-86	Loughborough WDS - New Waste Transfer Facilities			65,000		
43	25-87	Landfill Compactor - Used			350,000		
		<b>subtotal - Solid Waste</b>		<b>0</b>	<b>415,000</b>	<b>0</b>	<b>0</b>
		<b>FACILITIES</b>					
44	23-08	Townhall Expansion - Furniture		3,825,000	50,000		
45	25-50	Station 7 - Washroom - Cinderella Toilet and shower			20,000		
46	25-51	Joint Fire Hall & OPP Station-Design			250,000	150,000	
47	25-52	Bedford Garage Site Works			64,100	95,000	
48	25-54	Station 2- Burrigde - Exterior Upgrades			15,000		
49	25-56	Keeley Garage Pressure Washer			20,000		
50	25-57	Portland Garage Steel Roof Replacement			60,000		
51	25-58	Storrington Garage Oil/Grit Seperator			40,000		
52	25-59	Townhall - Charging Stations			350,000		ChargeON funding \$225,000, ZEVIP \$90,000 pending
53	25-60	Cenotaph landscaping - Sydenham			60,000		
		<b>subtotal - Facilities</b>		<b>3,825,000</b>	<b>929,100</b>	<b>245,000</b>	<b>0</b>
		<b>RECREATION</b>					
54	24-55	Sydenham Point Accessible Washroom Upgrades		30,000	20,000		
55	24-56	Centennial Park - New Accessible Washrooms Design and Build		30,000	150,000	550,000	
56	24-68	Keeley/Bowes Diamond Upgrades		208,000	37,000		
57	24-70	Bellrock & Petworth Parkette Conceptual Design		15,000	15,000		
58	24-72	Shipyards Boat Ramp Rehabilitation		110,000	25,000		
59	25-55	Battersea Ball Park Pavillion			95,000		Fundraising \$5,000
60	25-66	Centennial Park - Baseball Diamond Rehabilitation			250,000		Applied for grant 50% funding
61	25-67	*Harris Park - Playground Rehabilitation and Accessibility Upgrades			<del>104,000</del>		
62	25-69	Bleachers - 7 sets - Gerald Ball (2), Point Park(3), Inverary(2)			91,000		
63	25-70	Centennial Park Upgrades (Tree planting \$20,000 deferred to 2026)			18,000	20,000	
		<b>subtotal - Recreation</b>		<b>393,000</b>	<b>701,000</b>	<b>570,000</b>	<b>0</b>
		<b>TOTAL PUBLIC SERVICES</b>		<b>4,633,050</b>	<b>14,836,600</b>	<b>2,942,000</b>	<b>0</b>
		<b>DEVELOPMENT SERVICES</b>					
64	25-78	Collins / Glenvale Creek flood hazard mapping project - CRCA joint project			25,000		
		<b>TOTAL DEVELOPMENT SERVICES</b>		<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
		<b>Total</b>		<b>5,508,050</b>	<b>16,103,341</b>	<b>2,962,000</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Gateway Signage**

Type of Project: Other

 Project Number: **22-02**

Basis for Activity: Growth Related

Department: 1210 - CAO

Relationship to Strategic Plan: Old Priority #4 - Be a catalyst for the creation of vibrant, complete communities

Description: Installation of gateway signage at Township border entry points.

Rationale: Gateway signs are important beacons where visitors and residents will easily recognize they are entering South Frontenac and what it represents.

(Pre-approved in 2022)

The use of updated gateway signage with South Frontenac's new brand will promote attention to the natural assets and opportunities the Township provides.

Staff Contact: Louise Fragnito (lfragnito)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	12,703	220,000	166,666	53,334	0	0	0	0
<b>Total</b>		<b>12,703</b>	<b>220,000</b>	<b>166,666</b>	<b>53,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Wayfinding Sign Fabrication & Installation**

Type of Project: Other

 Project Number: **23-12**

Basis for Activity: Other

Department: 1220 - Communications

Relationship to Strategic Plan: Old Priority #4 - Be a catalyst for the creation of vibrant, complete communities

 Description: Wayfinding Signage Fabrication and Installation.  
(Pre-approved in 2022)

Rationale: Wayfinding signage will be prepared and installed in critical locations that will provide a clear, consistent and highly navigable system that will inform and direct visitors and residents to local businesses, services, attractions and recreational amenities and assets.

The signage will use the new branding that will provide continuity in linking tourism and economic development in the Township.

Staff Contact: Louise Fragnito (lfragnito)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
53310 - Materials	Expenses / Expenditure	97,658	0	0	0	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	0	800,000	533,333	266,667	0	0	0	0
<b>Total</b>		<b>97,658</b>	<b>800,000</b>	<b>533,333</b>	<b>266,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
41500 - Grnts-Prov	Revenues / Funding Source	0	0	0	0	0	0	0	0
49650 - Reserve	Revenues / Funding Source	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Seniors & Affordable Housing - Project Design & Management Consultant**

Type of Project: Other

Project Number: **22-06**

Basis for Activity: Service Level Change

Department: 1210 - CAO

Relationship to Strategic Plan: Old Priority #2 - Promote and support growth that meets the community's needs

Description: Continue to advance work on the Verona Housing including architectural plans, zoning changes, public communication and other items in parallel to the servicing project.

Rationale: Continue to work in parallel with the servicing project for the Verona site.

Staff Contact: Louise Fragnito (lfragnito)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55330 - Consultant	Expenses / Expenditure	65,139	275,000	175,000	100,000	0	0	0	0
<b>Total</b>		<b>65,139</b>	<b>275,000</b>	<b>175,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Hoses and Appliances**

Type of Project: Equipment

 Project Number: **25-11**

Basis for Activity: Other

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Replacement Hoses and Appliances

Rationale: Part of the SFFR Fleet and Equipment Asset Management Plan includes the annual replacement hoses and appliances for structural firefighting operations.

Annual costs and investments are spread out to reduce significant one time costs.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	100,000	0	20,000	20,000	20,000	20,000	20,000
<b>Total</b>		<b>0</b>	<b>100,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Replacement of Two (2) ATV's and Trailers**

Type of Project: Light Weight

 Project Number: **25-12**

Basis for Activity: Asset Renewal

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

 Description: Replace existing 2003 Yamaha 400cc ATV and Trailer.  
 Replace existing 2007 Can Am 500 ATV and Trailer.

Rationale: Ensure the organizational capacity to deliver cost-effective service with reliable equipment.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	50,000	0	50,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Replacement of Two (2) Rapid Response Units**

Type of Project: Light Weight

 Project Number: **25-14**

Basis for Activity: Asset Renewal

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Replacement of two (2) rapid response units, Unit U351 -2015 and Unit U381 -2011 pick up trucks.

Rationale: Scheduled replacement based on lifecycle.

The existing vehicle (U351) will become a platoon chief vehicle replacing the 2002 pick-up truck (PC304).

The existing vehicle (U381) will become a second platoon chief for the north end of the township (PC304A).

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	180,000	0	180,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>180,000</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Wildland Truck Replacement**

Type of Project: Light Weight

 Project Number: **25-16**

Basis for Activity: Asset Renewal

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: 2003 3/4 Ton Pick-up Truck (U342 )used for wildland firefighting. It also pulls an enclosed trailer and ATV with wildland firefighting equipment and rescue equipment for Frontenac Park.

Rationale: Long term plan is to have this truck replace the rapid response unit at station 6 is 2031 and replace the wildland truck with the mini pumper from station 1.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	90,000	0	90,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>90,000</b>	<b>0</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Replacement of Fire Chief vehicle.**

Type of Project: Light Weight

 Project Number: **25-18**

Basis for Activity: Asset Renewal

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Replacement of Fire Chief vehicle.

Rationale: Provide a vehicle that is suitable for transportation of equipment and that can transport contaminated hose and bunker gear.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	75,000	0	75,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Marine 361 Equipment**

Type of Project: Equipment

 Project Number: **25-90**

Basis for Activity: Asset Renewal

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Replace aging equipment and standardize the fire boats for consistency.

 Rationale: Goal is to standardize equipment by vehicle/asset type.  
 Ensure the two main fire boats have the same equipment for immediate response to north and south areas of township.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	22,000	0	22,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Bunker Gear Replacement - 8 Suits**

Type of Project: Equipment

 Project Number: **25-91**

Basis for Activity: Asset Renewal

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: Annual Bunker Gear Replacement - 8 Suits.

Rationale: Annual replacement and renewal ensures SFFR is meeting the requirements of NFPA 1851 for 10 year lifespan of Structural Firefighting Bunker Gear.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	38,240	0	38,240	0	0	0	0
<b>Total</b>		<b>0</b>	<b>38,240</b>	<b>0</b>	<b>38,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Mobile Gear Racks**

Type of Project: Equipment

 Project Number: **25-92**

Basis for Activity: Other

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Mobile Gear Racks for stations 2, 3, 4.

Rationale: Station 2, 3 and 4 currently are using hooks off the wall.

This provides updated racks similar to Station 1, 5, 6, 7 &amp; 8 for firefighter use.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	21,000	0	21,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>21,000</b>	<b>0</b>	<b>21,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Drone**

Type of Project: Equipment

 Project Number: **25-93**

Basis for Activity: Service Level Change

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Drone for Squad 381.

Rationale: Provide a drone on each squad as currently only one available for the entire township.

Goal is to standardize squad equipment for immediate response to north and south areas of township.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Expense Type	Operating Impact Description	FTE	2025	2026	2027	2028	2029
80100 - Equipment	Annual Batteries and Service	0.00	0	100	100	100	100

Description		Actuals		Budget					
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	10,500	0	10,500	0	0	0	0
<b>Total</b>		<b>0</b>	<b>10,500</b>	<b>0</b>	<b>10,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Dry-Hydrant Replacement**

Type of Project: Other

 Project Number: **25-94**

Basis for Activity: Asset Renewal

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Replacement of dry hydrant as current one is not operational.

Rationale: Dry hydrants provide quick efficient access to high volumes of water to support the filling of tankers for firefighting.

Dry hydrants are important assets needed to maintain our water tanker shuttle accreditation and provide residents and business with the best possible rural fire insurance rates.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80300 - Land Improvements	Expenses / Expenditure	0	35,000	0	35,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Paid on call Fire Fighter Recruitment (30)**

Type of Project: Other

 Project Number: **25-95**

Basis for Activity: Asset Renewal

Department: 2100 - Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Recruitment for up to (30) Paid on Call Firefighters for South Frontenac Fire &amp; Rescue (SFFR)

Rationale: Currently level of service is set at 110 (firefighters, captains, platoon chiefs). Currently we have 96 of which 14 persons attend less than 20% of the time and 4 are on a leave. Minimum commitment for employment is 33%.

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80500 - Non-PSAB	Expenses / Expenditure	0	280,000	0	280,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>280,000</b>	<b>0</b>	<b>280,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Three (3) 1/2 Ton Trucks**

Type of Project: Equipment

 Project Number: **25-21**

Basis for Activity: Asset Renewal

Department: 3000 - Overhead

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: Three (3) 1/2 Ton truck replacements for units:

Rationale: Asset renewal in accordance with 9 year life cycle replacement schedule in long term financial plan.

16-34 (Asset ID 33110)

16-09 (Asset ID 33111)

17-51 (Asset ID 33112).

Staff Contact: Brian Kirk (bkirk)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	210,000	0	210,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>210,000</b>	<b>0</b>	<b>210,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Grader Replacement**

Type of Project: Equipment

 Project Number: **25-23**

Basis for Activity: Asset Renewal

Department: 3000 - Overhead

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: Replacement for unit FG24 (Asset ID 23204) 2012 772 John Deere Grader.

Rationale: Asset renewal in accordance with the long range financial plan.

Staff Contact: Brian Kirk (bkirk)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	600,000	0	600,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>600,000</b>	<b>0</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Wheel Loader Replacement**

Type of Project: Equipment

 Project Number: **25-24**

Basis for Activity: Asset Renewal

Department: 3000 - Overhead

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: Replacement for unit FT94 (Asset ID 23401) 2006 CAT 930 loader.

Rationale: Asset renewal in accordance with 18 year life cycle replacement schedule in long range financial plan.

Staff Contact: Brian Kirk (bkirk)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	340,000	0	340,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>340,000</b>	<b>0</b>	<b>340,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Tools and Equipment for Service Vehicle**

Type of Project: Equipment

 Project Number: **25-25**

Basis for Activity: Service Level Change

Department: 3000 - Overhead

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Tools and equipment required for mechanics service vehicle.

Rationale: The vehicle requires a permanent set of tools to improve efficiency of roadside repairs and limit downtime.

Staff Contact: Brian Kirk (bkirk)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	15,000	0	15,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Diagnostic tool for vehicles and heavy equipment**

Type of Project: Equipment

 Project Number: **25-26**

Basis for Activity: Service Level Change

Department: 3000 - Overhead

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Universal diagnostic tool for reading engine control module codes on vehicles and heavy equipment.

Rationale: New vehicles and equipment have more complex electronic systems that we currently can't diagnose.

Tool will allow mechanics to efficiently diagnose and limit the amount of vehicles sent out for repair.

Staff Contact: Brian Kirk (bkirk)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80105 - Fleet	Expenses / Expenditure	0	10,000	0	10,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Towable gravel compactor**

Type of Project: Auxiliary Attachment

 Project Number: **25-27**

Basis for Activity: Service Level Change

Department: 3200 - Roadside Maintenance

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Towable gravel compactor attachment for the motor grader.

Rationale: Attachment for the grader to improve the process on the gravel roads and shoulders.

Staff Contact: Brian Kirk (bkirk)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	40,000	0	40,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Road 38/Boyce Road Sidewalk and Storm Sewers**

Type of Project: Roadside

Project Number: **23-92**

Basis for Activity: Asset Renewal

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: Removal and replacement of sidewalk facilities in Hartington Village on Road 38 (100m), Holleford Road (100m) and Boyce Road (200m).

Addition of sidewalk extension on Boyce Road (165m) to Bittersweet Drive (Hartington Subdivision)

Removal, replacement and upgrade of existing storm sewers (185m) within area of sidewalk upgrades.

Addition of new water quality treatment as required under the Township's Environmental Compliance Approval.

Rationale: On September 5th, 2023 Township Council approved funding in the amount of \$14,800 to advance detailed designs for the replacement of sidewalks on Boyce Road and Road 38 along with design work for sidewalk extensions to (Bittersweet Drive) Hartington Subdivision.

All of the existing sidewalks in Hartington are currently rated poor and do not meet AODA standards for minimum width. In order to expedite the sidewalk replacements - extensive storm sewer work will be required in the village including numerous storm crossings on Boyce Road.

Many of the drainage systems in Hartington were constructed in the 70's and are operating well beyond their useful service life.

Stormwater treatment will also have to be incorporated into the project to be compliant under the Township's Consolidated Linear ECA approval from the Ministry.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	5,434	858,800	14,800	844,000	0	0	0	0
55330 - Consultant	Expenses / Expenditure	4,477	29,000	0	29,000	0	0	0	0
<b>Total</b>		<b>9,911</b>	<b>887,800</b>	<b>14,800</b>	<b>873,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Eagle Creek Bridge (B31) Reconstruction**

Type of Project: Bridge

Project Number: **22-18**

Basis for Activity: Asset Renewal

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 63290 (OSIM Structure)

The Eagle Creek bridge an OSIM structure located on Bob's Lake Road approximately 2.2km north of Buck Bay Road.

The rigid frame concrete structure has a span of 5.4m and a deck width of 3.9m

The structure will be removed and replaced with a new 2 lane bridge structure complete with upgraded traffic approaches and roadside barrier systems.

Rationale: The reconstruction of the Eagle Creek Bridge has been identified as a priority bridge project for 2025 within the 5 year plan received by Council on May 2, 2023.

The bridge is believed to have been constructed in the mid 1940's.

The structure was last inspected in 2023 and has a Bridge Condition Index rating of 36.1 (very poor).

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	998,900	0	998,900	0	0	0	0
55330 - Consultant	Expenses / Expenditure	17,261	104,600	50,000	54,600	0	0	0	0
<b>Total</b>		<b>17,261</b>	<b>1,103,500</b>	<b>50,000</b>	<b>1,053,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Shale Road Culvert**

Type of Project: Bridge

Project Number: **23-46A**

Basis for Activity: Asset Renewal

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 63360 (OSIM Structure)

The Shales Road Culvert is an OSIM structure located on Shales Road approximately 2.5km west of Perth Road. The structure is a rigid frame structure with an open bottom that has a span of 3m and is approximately 5.5m long.

The non-navigable structure is will be rehabilitated or replaced with a new structure with updated roadside barrier systems. Design work was advanced in 2023/2024 and additional road widenings are currently being explored.

Design work for OSIM bridge and culvert structures originally planned for 2024 and currently forecasted to be replaced in 2026.

An allowance has been added to the original project in 2025 to support necessary legal surveys and road widenings to support the advancement of the project.

Rationale: The reconstruction of the Shales Road Culvert has been identified as a priority project for replacement in 2024 within the 5 year plan received by Council on May 2, 2023 however the project was deferred in part due to funding pressures from the Wilmer Culvert failure and additional investigations needed at the crossing.

The Shales Road OSIM Structure is believed to have been constructed in 1955. The structure was last inspected in 2023 and has a Bridge Condition Index rating of 33.37 (Very Poor).

Additional road widenings will be necessary to facilitate the project recommendations.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	15,925	0	0	0	0	0	0	0
55330 - Consultant	Expenses / Expenditure	4,732	27,000	20,000	7,000	0	0	0	0
80200 - Land	Expenses / Expenditure	0	15,000	0	15,000	0	0	0	0
<b>Total</b>		<b>20,657</b>	<b>42,000</b>	<b>20,000</b>	<b>22,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Pleasant Valley Municipal Drain - Drainage Act Maintenance**

Type of Project: Plans/Studies

Project Number: **23-51**

Basis for Activity: Other

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: Consulting fees for landowner consultation, tender preparations and contract administration as Drainage Superintendent for the Pleasant Valley Municipal Drain Maintenance work.

Project also includes funding for the Township's levied drainage costs (as a benefitting property owner).

Original 2023 estimates for funding have been re-adjusted to reflect a fall 2025 project following outcomes of public consultation in August 2024.

Rationale: The Pleasant Valley Municipal Drain which was constructed in 1985 has been determined to be in need of maintenance based on current reviews of the system against the original Engineer's report.

Various vegetation removals, clean outs and channel obstructions are in need of removal.

The rationale for the project was provided to Council in a presentation by Robinson Consultants on November 14th, 2023 along with the supporting Maintenance Report dated October 2023.

Project will be scheduled in Fall of 2025 as a result of outcomes from Public Consultation carried out in August 2024.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	1,424	26,550	18,750	7,800	0	0	0	0
55330 - Consultant	Expenses / Expenditure	15,957	16,500	16,500	0	0	0	0	0
<b>Total</b>		<b>17,380</b>	<b>43,050</b>	<b>35,250</b>	<b>7,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Road 38 Design and Construction (Kingston Rd to Murton Road)**

Type of Project: Arterial Roadway

Project Number: **23-56**

Basis for Activity: Asset Renewal

Department: 3300 - Hardtop

Relationship to Strategic Plan: N/A

Description: Asset # 54910

Project will include the detailed design and reconstruction of approximately 5.8km of Road 38 from Kingston Road to Murton Road.

Recommended design will include full depth reconstruction of the roadway complete with two lanes and two paved shoulders (11.0m width) and shoulder roundings.

Work on the corridor will be phased over 2025 and 2026.

Additional related works at Murvale Creek can be found under project # 25-34.

Rationale: The reconstruction of Road 38 has been identified as a priority road project for 2025 within the 5 year plan received by Council on May 2, 2023.

Council accepted the recommendations of the Preliminary Design and provided staff direction to advance the Detailed Design Phase on August 13th, 2024.

This section of Road 38 was last constructed in 1993. Surface conditions are poor and unplanned maintenance demands continue to be a concern for meeting service levels.

Current AADT is 9,205 vehicles per year.

PCI rating of 60 (Fair) in 2022.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
53310 - Materials	Expenses / Expenditure	145	0	0	0	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	82,226	250,000	100,000	75,000	75,000	0	0	0
55330 - Consultant	Expenses / Expenditure	16,127	5,770,000	120,000	4,240,000	1,410,000	0	0	0
<b>Total</b>		<b>98,498</b>	<b>6,020,000</b>	<b>220,000</b>	<b>4,315,000</b>	<b>1,485,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Craig Road**

Type of Project: Local Roadway

 Project Number: **24-41A**

Basis for Activity: Asset Renewal

Department: 3300 - Hardtop

Relationship to Strategic Plan: N/A

Description: ASSET # 41575

Road Reconstruction - Double Surface Treatment

Reconstruction of 3.75km section of Craig Road from Road 38 northerly to the Township boundary.

Construction to include full depth reclamation, placement of granular A materials, culvert renewals and double surface treatment (chip seal).

Project will also include select tree removals, roadside rock excavation and drainage improvements.

Rationale: The reconstruction of Craig Road has been identified as a priority road project for 2025 within the 5 year plan received by Council on May 2, 2023.

Road was last constructed in 2004.

Surface conditions are poor and unplanned maintenance demands continue to be a concern for meeting service levels.

Current AADT is 325 vehicles per year.

PCI rating of 23 (very poor) in 2022.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	1,095,900	54,900	1,041,000	0	0	0	0
55330 - Consultant	Expenses / Expenditure	0	54,000	0	54,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>1,149,900</b>	<b>54,900</b>	<b>1,095,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Westport Road**

Type of Project: Arterial Roadway

Project Number: **24-41B**

Basis for Activity: Asset Renewal

Department: 3300 - Hardtop

Relationship to Strategic Plan: N/A

Description: ASSET # 57900 and 58015  
 Road Reconstruction - Double Surface Treatment  
 Reconstruction of 4.0km section of Westport Road from Garret Road to Devil Lake.  
 Construction to include full depth reclamation, placement of granular A materials, 2 major culvert crossings, culvert renewals, guide rail replacements and double surface treatment (chip seal).  
 Project will also include roadside drainage improvements.

Rationale: The reconstruction of Westport Road has been identified as a priority road project for 2025 within the 5 year plan received by Council on May 2, 2023.  
 Sections of road were last constructed in 2000 and 2008.  
 Surface conditions are poor and unplanned maintenance demands continue to be a concern for meeting service levels.  
 Current AADT is 371 & 750 vehicles per year.  
 PCI rating of 54 and 53 (Poor) in 2022.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
50100 - Wages	Expenses / Expenditure	0	50,200	0	50,200	0	0	0	0
53310 - Materials	Expenses / Expenditure	0	419,000	0	419,000	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	0	803,800	10,800	793,000	0	0	0	0
58001 - Internal Equipment	Expenses / Expenditure	0	89,500	0	89,500	0	0	0	0
<b>Total</b>		<b>0</b>	<b>1,362,500</b>	<b>10,800</b>	<b>1,351,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Florida Road**

Type of Project: Local Roadway

Project Number: **24-41C**

Basis for Activity: Asset Renewal

Department: 3300 - Hardtop

Relationship to Strategic Plan: N/A

Description: ASSET # 49375  
 Road Reconstruction - Double Surface Treatment  
 Reconstruction of 1.3km section of Florida Road from Henderson Road to the Township boundary.  
 Construction to include full depth reclamation, placement of granular A materials, culvert renewals and double surface treatment (chip seal).  
 Project will also include roadside drainage improvements.

Rationale: The reconstruction of Florida Road has been identified as a priority road project for 2025 within the 5 year plan received by Council on May 2, 2023.  
 This is the same horizon year that the City of Kingston will be doing their section.  
 Florida Road was last constructed in 2007.  
 Surface conditions are poor and unplanned maintenance demands continue to be a concern for meeting service levels.  
 Current AADT is 243 vehicles per year.  
 PCI rating of 33 (very poor) in 2022.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
50100 - Wages	Expenses / Expenditure	0	29,200	0	29,200	0	0	0	0
53310 - Materials	Expenses / Expenditure	0	70,000	0	70,000	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	0	169,300	9,300	160,000	0	0	0	0
58001 - Internal Equipment	Expenses / Expenditure	0	31,900	0	31,900	0	0	0	0
<b>Total</b>		<b>0</b>	<b>300,400</b>	<b>9,300</b>	<b>291,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Surface Treatment (LCB) Preservation**

Type of Project: Local Roadway

 Project Number: **25-31**

Basis for Activity: Asset Renewal

Department: 3300 - Hardtop

Relationship to Strategic Plan: N/A

Description: Rehabilitation of approximately TBD km of surface treated roadways with localized repairs and application of a final Low Class Bituminous (LCB) single surface treatment (chip seal).

Rationale: The application of a single surface treatment (chip seal) is a key maintenance strategy for long term performance of the Township's road network of LCB roadways.

A priority list has been attached as a project document with additional details on forecasted roadways.

Single surface treatments can add 5 to 7 years of added service life at a low cost and help manage unplanned maintenance expenses (potholes, cracking and edge break-up).

The commitment to an annual LCB preservation plan is reflected in the 5 year plan received by Council on May 2, 2023.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
50100 - Wages	Expenses / Expenditure	0	47,500	0	47,500	0	0	0	0
53310 - Materials	Expenses / Expenditure	0	47,500	0	47,500	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	0	807,500	0	807,500	0	0	0	0
58001 - Internal Equipment	Expenses / Expenditure	0	47,500	0	47,500	0	0	0	0
<b>Total</b>		<b>0</b>	<b>950,000</b>	<b>0</b>	<b>950,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**SOUTH FRONTENAC**  
TOWNSHIP OF SOUTH FRONTENAC  
Surface Treatment (LCB) Preservation  
Public Services Department

### Surface Treatment (LCB) Preservation - 2025 Preliminary Road List

Section ID	Street	From Street	To Street	Length (Km)	AADT	PCI**
45340	Randy Clark Road	West End of Road	Battersea Road	2.2	201	82
46420	Washburn Road	2562 Washburn Road	Factory Road	1.3	792	80
43600/43585	Lakefield Drive	1.30km South of Holmes Road	To End of Road	1.3	643	77
41230/41245	Centreville Road	Devil Lake Road	To Rideau Boundary	0.8	226	70
41905	Devil Lake Road	Centreville Road	Westport Road	1.7	243	65
40615/40630	Bradshaw Road	Road 38	Steele Road	2.2	393	74
42640	Green Bay Road	Burns Road	Burridge Road	2.9	199	65
57900	Westport Road	New Road	Garrett Road	1.9	371	55
46735	Wolfe Lake Road*	Westport Road	North End of Road	2.2	257	77
45985	Stage Coach Road	Railton Road	Campbell Road	2.2	1184	73
44800/44815	Opinicon Road	Perth Road 10	7.70km East of Perth Road 10 at Petworth Bridge	7.7	550	73
51575	Bedford Road	Salmon Lake Road	1.00km North of Salmon Lake Road	1.2	220	77
41335	Clark Road	McConnell Road	East End of Road	0.9	125	82
Total :				28.4		

\* Boundary road to be completed with Rideau Lakes Township

\*\*2022 PCI Data

\*\*\*The above road list is preliminary. Each road section will undergo a final condition review in the spring

## Project Information

Project Name: **Pre-Engineering Roads 2026**

Type of Project: Plans/Studies

Project Number: **25-32**

Basis for Activity: Asset Renewal

Department: 3300 - Hardtop

Relationship to Strategic Plan: N/A

Description: Geotechnical investigations and field survey work to be initiated in 2025 in support of 2026 road construction projects shown within the 5 year plan received by Council on May 2, 2023. Includes the following:

Rationale: The design process for road reconstruction projects requires a 1 to 2 year timeframe to address pre-engineering activities, topographic surveys, stakeholder engagement, drainage permits, utility relocation and property acquisition (where necessary).

ASSET # 56520 Rutledge Road (2.2km east of Sydenham Road to Perth Road 10) - 5.85km.

The endorsement of the 5 year plan helps refine pre-engineering allocations to be set year over year.

ASSET # 46360 Walker Street (Verona Street to Road 38) - 100m.

ASSET # 42025 Easy Street (Road 38 to West End of Road) - 100m.

ASSET # 52495 Desert Lake Road (Road 38 to 0.15km West of High Falls Road) - 2.95km.

ASSET # 45595 Round Lake Road (4.1km East of Latimer Road to Battersea Road) - 2.2km.

ASSET # 43975 - Loughborough Portland Boundary Road (Harrowsmith Road to Alton Road) - 1.4km.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	136,400	0	136,400	0	0	0	0
<b>Total</b>		<b>0</b>	<b>136,400</b>	<b>0</b>	<b>136,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Gravel Road Reconstruction Program 2025**

Type of Project: Local Roadway

 Project Number: **25-33**

Basis for Activity: Asset Renewal

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 42175 First Lake Road (1.7km North of Bellrock Mill Street to Snider Road) - 3.7km.

Rationale: The development of dedicated capital towards gravel road improvements is one of the key findings of the 2022 Road Needs Study.

ASSET # 46585 White Lake Road (Glenford Lane to 2 km east of Glenford Lane) - 2.0km.

Investments in drainage improvements will improve road performance, customer service levels and reduced unplanned maintenance costs over time.

Reconstruction to include extensive rock ditching, rock cut removal (roadside hazards), localized widenings (hills/corners) and placement of new gravel wear surface (100mm) Granular A.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals		Budget					
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
50100 - Wages	Expenses / Expenditure	0	29,925	0	29,925	0	0	0	0
53310 - Materials	Expenses / Expenditure	0	133,950	0	133,950	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	0	111,430	0	111,430	0	0	0	0
58001 - Internal Equipment	Expenses / Expenditure	0	64,695	0	64,695	0	0	0	0
<b>Total</b>		<b>0</b>	<b>340,000</b>	<b>0</b>	<b>340,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Murvale Creek Culvert (B12) Reconstruction**

Type of Project: Bridge

Project Number: **25-34**

Basis for Activity: Asset Renewal

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 63110 (OSIM Structure)

The Murvale Creek Culvert is an OSIM structure located on Road 38 just 0.7km north of Murton Road.

The structure is a 3.66m diameter Structural Plate Corrugated Steel Pipe (SPCSP) that is approximately 30m long .

The navigable structure is located within a Provincially Significant Westland and will be removed and replaced with a new structure with updated roadside barrier systems.

The configuration of the new structure will be confirmed through Detailed Design in consultation with Quinte Conservation and Transport Canada.

Rationale: The reconstruction of the Murvale Creek Culvert has been identified as a priority project for 2025 within the 5 year plan received by Council on May 2, 2023.

The OSIM Structure is believed to have been constructed in the 1980's and last rehabilitated in the 1990's.

The structure was last inspected in 2023 and has a Bridge Condition Index rating of 60.2 (Fair).

It is currently recommended that the structure be completed with the Road 38 reconstruction from Kingston Road to Murton Road.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals		Budget					
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	1,400,000	0	800,000	600,000	0	0	0
55330 - Consultant	Expenses / Expenditure	0	56,000	0	31,000	25,000	0	0	0
<b>Total</b>		<b>0</b>	<b>1,456,000</b>	<b>0</b>	<b>831,000</b>	<b>625,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Buck Bay Road - Unnamed Bridge Repair**

Type of Project: Bridge

 Project Number: **25-35**

Basis for Activity: Other

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 63460 (OSIM Structure)

Rationale: The OSIM Structure was damaged as part of an unreported collision in 2024 and requires significant concrete repairs on the deck and abutment wall.

The Buck Bay Road Unnamed Bridge is located on Buck Bay Road approximately 1.5km north of White Lake Road.

The bridge structure was built in 1965 and is a rigid frame concrete structure with vertical legs that has a span of 3.8m and a width of 5.1m.

The structure was last inspected in 2023 and has a Bridge Condition Index rating of 32.1 (Very Poor).

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	44,000	0	44,000	0	0	0	0
55330 - Consultant	Expenses / Expenditure	0	5,000	0	5,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>49,000</b>	<b>0</b>	<b>49,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Buck Lake Culvert (OSIM) Design**

Type of Project: Bridge

 Project Number: **25-36**

Basis for Activity: Asset Renewal

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 63040 (OSIM Structure)

Rationale:

The Buck Lake Culvert is an OSIM structure located on Perth Road approximately 7.8km north of Opinicon Road at Buck Lake.

The reconstruction of the Buck Lake Culvert has been identified as a priority project for replacement in 2027 within the 5 year plan received by Council on May 2, 2023.

The structure is a 3.2m diameter Structural Plate Corrugated Steel Pipe (SPCSP) that is approximately 17.2m long.

The OSIM Structure is believed to have been constructed in 1970.

The navigable structure is located within the Buck Lake Causeway and will be rehabilitated or replaced with a new structure with updated roadside barrier systems.

The structure was last inspected in 2023 and has a Bridge Condition Index rating of 49.35 (Poor).

It is recommended that designs and consultations for this crossing move forward 2 years in advance of project delivery due to the social impacts (lake access), Federal approvals (Fisheries/Transport Canada) and possible detour considerations.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55330 - Consultant	Expenses / Expenditure	0	52,000	0	35,000	17,000	0	0	0
<b>Total</b>		<b>0</b>	<b>52,000</b>	<b>0</b>	<b>35,000</b>	<b>17,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Detailed Assessment Petworth Bridge**

Type of Project: Bridge

 Project Number: **25-37**

Basis for Activity: Asset Renewal

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 63561 (OSIM Structure)

The Petworth Bridge is an OSIM structure located on Petworth Road approximately 100m west of Camden Portland Boundary Road.

The single lane steel truss bridge is 4.2m wide and 23.3m long.

The OSIM Structure is believed to have been constructed in 1920 and last rehabilitated in 2013.

Ownership of the bridge was transferred from the County of Lennox & Addington to South Frontenac in 2014 (Bylaw 2014-30).

Rationale: The structure was last inspected in 2023 and was assigned a Bridge Condition Index rating of 75.2 (Good).

The OSIM Inspection completed in 2023 has recommended that a more detailed investigation of all existing steel elements be carried out within 1 to 5 years.

Completion of this detailed survey in 2025 will provide greater understanding of the future rehabilitation scope and cost.

The Petworth Bridge has been identified as a priority project for rehabilitation in 2027 within the 5 year plan received by Council on May 2, 2023.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55330 - Consultant	Expenses / Expenditure	0	19,500	0	19,500	0	0	0	0
<b>Total</b>		<b>0</b>	<b>19,500</b>	<b>0</b>	<b>19,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Detailed Assessment Opinicon Bridge**

Type of Project: Bridge

 Project Number: **25-38**

Basis for Activity: Other

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 63440 (OSIM Structure)

The Opinicon Lake Bridge is an OSIM structure located on Opinicon Road approximately 7.6km east of Perth Road.

The bridge is comprised of steel I-beams and a concrete deck.

Bridge deck is 5.7m wide and 12.0m long. The OSIM Structure is believed to have been constructed in 1928 and the superstructure was replaced in 2002.

Rationale: The structure was last inspected in 2023 and was assigned a Bridge Condition Index rating of 56.79 (Poor).

The OSIM Inspection completed in 2023 has recommended that a more detailed structural investigation be carried out on the deck and original abutments be carried out within 1 to 5 years.

Completion of this detailed survey in 2025 will provide greater understanding of the scope of future rehabilitation and anticipated cost.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55330 - Consultant	Expenses / Expenditure	0	14,000	0	14,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Pre-Engineering for Bridges 2026**

Type of Project: Plans/Studies

 Project Number: **25-39**

Basis for Activity: Asset Renewal

Department: 3100 - Structures

Relationship to Strategic Plan: N/A

Description: ASSET # 63190

Rationale: The Bedford Mills Bridge was last inspected in 2023 and the bridge received a BCI rating of 63.26 (Fair).

The Bedford Mills Bridge is located on Perth Road approximately 0.3km north of Massassauga Road.

The structure is a T-Beam bridge with a span of 9.9m and an overall bridge length of 19.1m.

The structure was originally built in 1962 and records indicate the last rehabilitation was in 1997.

The rehabilitation of the bridge has been identified as a priority for 2026 within the 5 year plan presented to Council on May 2, 2023.

Work on the structure will be focused on the rehabilitation and repair of key concrete components of the structure such as the deck, curbs, barrier walls, wing walls, abutments, T-Beams, and soffits.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55330 - Consultant	Expenses / Expenditure	0	50,000	0	50,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Arterial Road Culvert Replacement Program**

Type of Project: Culvert

 Project Number: **25-40**

Basis for Activity: Service Level Change

Department: 3300 - Hardtop

Relationship to Strategic Plan: N/A

Description: The arterial road culvert replacement program targets the renewal of cross culvert assets on the Township's major roadways that have bear a poor or very poor condition condition rating.

Rationale: Public Services launched a cross culvert assessment program using internal technical staff in the spring of 2024.

The program has been developed as part of the continued investments in Asset Management planning.

Records indicate that there has not been a similar broad based program carried out since 2018.

Currently, 490 detailed assessments have been completed using a risk based approach focusing on the major road groups.

Data collection indicates that 37% (57 of 153) of the arterial road crossings inventoried to date are in poor or very poor condition.

The new program will target approximately 10 crossings per year.

The 2025 focus will be directed to Perth Road (north of Rutledge) in the initial year.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	250,000	0	250,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Replace Serpentine Piping**

Type of Project: Other

 Project Number: **22-54**

Basis for Activity: Other

Department: 4000 - Water Treatment

Relationship to Strategic Plan: N/A

Description: Replacement of Serpentine Piping at the Sydenham Water Treatment Plant - Investing in Canada Infrastructure Green Stream Project which provides 73.33% funding.

Rationale: Stainless steel piping used to achieve chlorine contact time for disinfection in the water treatment process is failing.

Deadline of March 31, 2026.

Piping systems in place continue to experience failures (leaks) at welded connections.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	600,000	0	600,000	0	0	0	0
55330 - Consultant	Expenses / Expenditure	0	100,000	0	100,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>700,000</b>	<b>0</b>	<b>700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Sydenham Drinking Water System - Treatment**

Type of Project: Other

Project Number: **25-61**

Basis for Activity: Asset Renewal

Department: 4000 - Water Treatment

Relationship to Strategic Plan: N/A

Description: Upgrades to the Sydenham Drinking Water Water Treatment in accordance with capital plan forecast by Utilities Kingston.

Projects for 2025 include:

Replace exterior door to chemical room with roll-up door for drum handling - \$15,000.

Replace Ultra Violet Light Bulbs (24 lamps) - \$15,000.

Rebuild and refurbish High Lift Pump # 3, Low Lift Pump and Backwash Pump - \$22,500.

Inspection and assessment of Water Plant Intake - Sydenham Lake - \$6,000.

Rationale: All of the Capital Works activities are in support of operations, compliance, and asset management needs for the Sydenham Drinking Water System. Projects are identified in the updated 10 year capital forecast from Utilities Kingston and/or the 2023 Core Asset Management Plan.

Replace exterior door to chemical room - for chemical drum handling - Health and Safety Item.

Replace Ultra Violet Light Bulbs (24 lamps) - Change every 12,000 hours - Supports Water Treatment Process / Water Quality Compliance.

Rebuild pumps - extend pump life, efficiency and reliability - Asset Management.

Inspection and assessment of Water Plant Intake - Sydenham Lake -Assess on 3 to 5 year cycle. - Asset Management.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
53310 - Materials	Expenses / Expenditure	0	0	0	0	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	0	6,000	0	6,000	0	0	0	0
80100 - Equipment	Expenses / Expenditure	0	37,500	0	37,500	0	0	0	0
80115 - Building-Renovations	Expenses / Expenditure	0	15,000	0	15,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>58,500</b>	<b>0</b>	<b>58,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Sydenham Drinking Water System - Storage**

Type of Project: Other

Project Number: **25-62**

Basis for Activity: Asset Renewal

Department: 4000 - Water Treatment

Relationship to Strategic Plan: N/A

Description: Upgrades to the Sydenham Drinking Water System in accordance with the long term capital plan forecast by Utilities Kingston.  
  
Projects for 2025 include:  
  
Water Storage - Process Mechanical (Analyzers x 2) - \$7,000.

Rationale: All of the Capital Works activities are in support of operations, compliance, and asset management needs for the Sydenham Drinking Water System.  
  
Projects are identified in the 10 year capital forecast from Utilities Kingston.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	7,000	0	7,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Loughborough WDS - New Waste Transfer Facilities**

Type of Project: Facilities

 Project Number: **25-86**

Basis for Activity: Service Level Change

Department: 3000 - Overhead

Relationship to Strategic Plan: N/A

Description: Site alterations at the Loughborough Waste Disposal site to support service level change to implement new waste transfer operations.

Rationale: On August 13th, 2024, Council provided direction to staff to apply to the MECP for ECA approval to move the waste site into full waste transfer operations.

This direction was provided with the understanding that Phase 2A was nearing capacity heading into 2024.

Phase 2B landfilling activities are currently on hold pending review from the Ministry on active groundwater and surface water monitoring programs.

Staff Contact: Troy Dunlop (tdunlop)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
53310 - Materials	Expenses / Expenditure	0	35,000	0	35,000	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	0	30,000	0	30,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>65,000</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Landfill Compactor**

Type of Project: Equipment

 Project Number: **25-87**

Basis for Activity: Service Level Change

Department: 5100 - Garbage

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: Used landfill compactor for the waste disposal sites.

Rationale: Investment to increase compaction of curbside waste in the landfills to maximize remaining capacity.

Staff Contact: Kyle Bolton (kbolton)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	350,000	0	350,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>350,000</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Town Hall Expansion Design and Construction**

Type of Project: Facilities

 Project Number: **23-08**

Basis for Activity: Growth Related

Department: 1210 - CAO

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

 Description: Design and construction for Townhall renovation.  
2025 budget addition for chattels/furniture - \$50,000

Rationale: Provide additional space required for administrative staff and updated facilities by integrating existing and new facilities.

Staff Contact: Louise Fragnito (lfragnito)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
53310 - Materials	Expenses / Expenditure	0	50,000	0	50,000	0	0	0	0
80115 - Building-Renovations	Expenses / Expenditure	182,748	3,825,000	3,825,000	0	0	0	0	0
<b>Total</b>		<b>182,748</b>	<b>3,875,000</b>	<b>3,825,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Station 7- Washrooms - Cinderella Toilet and Shower**

Type of Project: Facilities

 Project Number: **25-50**

Basis for Activity: Other

Department: 2100 - Fire

Relationship to Strategic Plan: N/A

Description: Creation of washroom with Cinderella toilet and shower for Station 7. There are currently no washrooms available in the building.

Rationale: Provide indoor facilities

Staff Contact: Del Blakney (dblakney)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80115 - Building-Renovations	Expenses / Expenditure	0	20,000	0	20,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Joint Fire Hall & OPP Station**

Type of Project: Facilities

 Project Number: **25-51**

Basis for Activity: Asset Renewal

Department: 1200 - Administrative Facilities

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: Architectural design for new joint Fire Hall and OPP station on Road 38.

Rationale: Next Fire Hall asset renewal in the long range financial plan. Existing OPP facility does not meet the current or future needs for the department.

Staff Contact: Kyle Bolton (kbolton)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80110 - Building-New	Expenses / Expenditure	0	400,000	0	250,000	150,000	0	0	0
<b>Total</b>		<b>0</b>	<b>400,000</b>	<b>0</b>	<b>250,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Bedford Garage Site Works**

Type of Project: Facilities

 Project Number: **25-52**

Basis for Activity: Asset Renewal

Department: 3010- PS

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: Multi-year site works project for the Bedford Garage.

Scope includes the installation of a water service and parking lot drainage work in 2025 and planning for asphalt paving in 2026.

Rationale: The site is currently supplied water from the Glendower Hall and required a dedicated water source for that property.

The site is low and requires drainage improvements in advance of a new paved parking lot proposed for 2026.

The storm water drainage work will be done in conjunction with the installation of a new oil & grit separator (previously approved project 24-52).

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
50100 - Wages	Expenses / Expenditure	0	6,800	0	6,800	0	0	0	0
53310 - Materials	Expenses / Expenditure	0	10,000	0	10,000	0	0	0	0
55290 - Contracted Services	Expenses / Expenditure	0	128,000	0	33,000	95,000	0	0	0
55330 - Consultant	Expenses / Expenditure	0	5,000	0	5,000	0	0	0	0
58001 - Internal Equipment	Expenses / Expenditure	0	9,300	0	9,300	0	0	0	0
<b>Total</b>		<b>0</b>	<b>159,100</b>	<b>0</b>	<b>64,100</b>	<b>95,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Station 2 Burrige Exterior Upgrades**

Type of Project: Facilities

 Project Number: **25-54**

Basis for Activity: Asset Renewal

Department: 2100 Fire

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Replace front of building exterior including exterior front metal cladding, replacement of front entrance door, and repainting eaves and fascia.

Rationale: Improve the exterior condition of the building including exterior wall replacement and painting of external metal to preserve useful life and decrease pests from entering.

Add additional lighting off building to illuminate parking area.

Provide increased lighting to support safer use of parking areas.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80115 - Building-Renovations	Expenses / Expenditure	0	15,000	0	15,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

 Project Name: **Keeley Garage Pressure Washer**

Type of Project: Equipment

 Project Number: **25-56**

Basis for Activity: Other

Department: 3010 - PS

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Keeley Garage Pressure Washer System.

Rationale: Existing pressure washer system due for replacement.

The unit has frequent issues/repairs due to its age and amount of use.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	20,000	0	20,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Portland garage Steel Roof Replacement**

Type of Project: Facilities

 Project Number: **25-57**

Basis for Activity: Asset Renewal

Department: 3010 -PS

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Steel roof replacement on Portland Garage main building.

Rationale: Existing roof leaks and requires replacement as per current Facility Condition Assessment.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80115 - Building-Renovations	Expenses / Expenditure	0	60,000	0	60,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Storrington Garage Oil/Grit Separator**

Type of Project: Facilities

 Project Number: **25-58**

Basis for Activity: Asset Renewal

Department: 3010 - PS

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Oil &amp; Grit separator for the Storrington Garage.

 Rationale:
 

During the 2024 Storrington Centre site works project it was determined there was no existing oil & grit separator for the garage floor drains.

The parking lot work design installed new storm sewer that will now require treatment.

A new oil & grit separator on the main storm sewer to control the garage floor drains and parking lot storm water is the preferred option.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80115 - Building-Renovations	Expenses / Expenditure	0	40,000	0	40,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Town Hall - Public EV Charging Stations (2)**

Type of Project: Facilities

Project Number: **25-59**

Basis for Activity: Other

Department: 1200 - Administrative Facilities

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: For the purchase and installation of Two (2) Level 3 fast charger port(s) 100 - 199 kW for South Frontenac Township Office and Public Library.

On January 16, 2024 Council approved applying for grant funding through ChargeON and ZEVIP for Public EV Charging Stations with the Township contribution being \$35,000.

The Township received funding approval from ChargeON for Town Hall in the amount of \$225,000. The ZEVIP funding request for \$90,000 remains pending.

Rationale: Provide EV charging stations in the community.

Staff Contact: Kyle Bolton (kbolton)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	350,000	0	350,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>350,000</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Cenotaph landscaping - Sydenham**

Type of Project: Land

 Project Number: **25-60**

Basis for Activity: Other

Department: 8000 - Parks &amp; Recreation

Relationship to Strategic Plan: Priority #3 - People and Partnerships

Description: Request received from the Sydenham Legion for walkway upgrade, replace flag pole, cut down side hill around the monument.

Rationale: Requested improvement will make accessing the monument easier along with improving the visual appeal of the monument area. The legion will be responsible to update the monument.

Staff Contact: Kyle Bolton (kbolton)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80500 - Non-PSAB	Expenses / Expenditure	0	60,000	0	60,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Sydenham Point Accessible Washroom Upgrades**

Type of Project: Facilities

 Project Number: **24-55**

Basis for Activity: Service Level Change

Department: 8000 - Parks &amp; Recreation

Relationship to Strategic Plan: Old Priority #4 - Be a catalyst for the creation of vibrant, complete communities

Description: Complete Accessibility upgrades on Ball Diamond Washrooms.

Increase in budget to reflect actual costs, building permits and results of Facility Condition Assessment.

Rationale: The washroom building in Sydenham Point park will be upgraded to an accessible washroom to meet AODA and building codes.

The para ramp had been previously installed at this location in preparation for future upgrades.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80115 - Building-Renovations	Expenses / Expenditure	0	50,000	30,000	20,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>50,000</b>	<b>30,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Centennial Park New Accessible Washrooms Design and Build**

Type of Project: Facilities

Project Number: **24-56**

Basis for Activity: Growth Related

Department: 8000 - Parks & Recreation

Relationship to Strategic Plan: Old Priority #2 - Promote and support growth that meets the community's needs

Description: New Centennial Park Accessible Washroom and Park Building.

Rationale: Additional washrooms are required at Centennial Park as it is becoming the most frequented park in SFT and a destination location for many events.

AODA compliant Washroom closer to Grand Pavilion.

The use of the washrooms would be from attendees at the Pavilion and Soccer Fields where we are currently renting portable toilets.

New washroom building would be separate from the existing building to increase the amount of washrooms and provide another location in the park.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80110 - Building-New	Expenses / Expenditure	0	730,000	30,000	150,000	550,000	0	0	0
<b>Total</b>		<b>0</b>	<b>730,000</b>	<b>30,000</b>	<b>150,000</b>	<b>550,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Keeley/Bowes Diamond Upgrades**

Type of Project: Park

 Project Number: **24-68**

Basis for Activity: Asset Renewal

Department: 8000 - Parks &amp; Recreation

Relationship to Strategic Plan: Old Priority #4 - Be a catalyst for the creation of vibrant, complete communities

Description: Baseball diamond backstop and fence replacement.

Upgrade Backstop netting and posts or replace with extended fencing (Carry over to 2025)

Replacement of diamond Fencing (new for 2025)

Rationale: The baseball diamonds at this facility are well used but the backstop poles/netting and the diamond fencing are in poor condition and require replacement.

The backstops are a netting material and the posts are leaning out of plumb. New backstop would be all fencing which would reduce maintenance on the nets.

A 2024 project to pave hard surface walkways, replace bleachers, and replace one of the backstops was approved but upon further investigation into the backstop the fence work was put on hold to reconsider both backstops and fencing due to their condition.

2025 funds to replace the remaining fencing would update both diamonds and complete the entire project.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	37,000	0	37,000	0	0	0	0
80115 - Building-Renovations	Expenses / Expenditure	63,121	208,000	208,000	0	0	0	0	0
<b>Total</b>		<b>63,121</b>	<b>245,000</b>	<b>208,000</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Bellrock & Petworth Parkette Conceptual Design**

Type of Project: Park

 Project Number: **24-70**

Basis for Activity: Other

Department: 8000 - Parks &amp; Recreation

Relationship to Strategic Plan: Old Priority #4 - Be a catalyst for the creation of vibrant, complete communities

Description: Detailed design for Mill sites.

Rationale: Advancement of detailed design based on conceptual drawings and public consultation to be completed in 2025.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80300 - Land Improvements	Expenses / Expenditure	0	30,000	15,000	15,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>30,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Shipyards Boat Ramp Rehabilitation**

Type of Project: Land

 Project Number: **24-72**

Basis for Activity: Growth Related

Department: 8000 - Parks &amp; Recreation

Relationship to Strategic Plan: Old Priority #2 - Promote and support growth that meets the community's needs

Description: Rehabilitation of the Shipyards boat launch ramp.

Increase in budget to reflect actual costs, conservation and Federal permits and results of Boat launch Condition Assessment

Rationale: This boat launch is one of the busiest in SFT. The old metal grate launch failed in 2023 and trailer tires were getting caught on broken pieces of metal off the ramp.

The ramp was removed in 2023 but could not be welded or repaired.

Proposal is to replace with the concrete mat ramp system at this location which should have a long life expectancy and reduce liability and risk.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80300 - Land Improvements	Expenses / Expenditure	0	135,000	110,000	25,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>135,000</b>	<b>110,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Battersea Ball Park Pavilion**

Type of Project: Facilities

 Project Number: **25-55**

Basis for Activity: Growth Related

Department: 8000 - Parks &amp; Recreation

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Construction of a pavilion to support current user groups, including minor ball, lob ball, and the Battersea Pumpkin Festival.

This will be a bookable space and available for community use on a drop-in basis.

Rationale: The project has been identified by community members as a desired amenity at the park.

The project will use the remaining funds of the Battersea Playground Revitalization community fundraising initiative that took place in 2017, of which there is approximately \$5,000.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80110 - Building-New	Expenses / Expenditure	0	95,000	0	95,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>95,000</b>	<b>0</b>	<b>95,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
46100 - Fundraising	Revenues / Funding Source	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Centennial Park baseball diamond rehabilitation**

Type of Project: Park

 Project Number: **25-66**

Basis for Activity: Asset Renewal

Department: 8000 - Parks &amp; Recreation

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Centennial Park Large Diamond rehabilitation including grading, new fencing, and backstop.

 Rationale: The Centennial Park Large Diamond is in much need of rehabilitation.  
  
 The outfield is no longer playable for Youth and Adult Ball due to the fact that it drops off on the first base line side.  
  
 Frontenac Minor Ball has requested to have this diamond brought up to a playable standard in order to use the diamond for Youth and Adult Ball.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80300 - Land Improvements	Expenses / Expenditure	0	250,000	0	250,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

Project Name: **Harris Park Playground rehabilitation and accessibility upgrades**

Type of Project: Park

Project Number: **25-67**

Basis for Activity: Asset Renewal

Department: 8000 - Parks & Recreation

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Playground rehabilitation including replacement of play structure and upgrading play surface to a rubberized pad.

Rationale: Playground due for asset renewal and upgrade to current standards.

In order to meet A.O.D.A Built Environment standards we need to schedule the annual replacement of playground surfaces with the approved rubber material and play structure needs to be replaced as per playground safety standards.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	104,000	0	104,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>104,000</b>	<b>0</b>	<b>104,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Project Detail Sheet

## Project Information

Project Name: **Bleacher replacements**

Type of Project: Park

Project Number: **25-69**

Basis for Activity: Asset Renewal

Department: 8000 - Parks & Recreation

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Bleacher replacements at the following locations in the annual bleacher replacement program:

Rationale: Older bleachers have become a hazard and also don't meet the Building Code requirements.

Gerald Ball Park Soccer field x2.

The new bleachers have a much longer life expectancy and meet the Building Code Requirements.

Sydenham Point Park Diamond x3.

Inverary Ball Diamond x2.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80115 - Building-Renovations	Expenses / Expenditure	0	91,000	0	91,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>91,000</b>	<b>0</b>	<b>91,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

 Project Name: **Centennial Park Upgrades**

Type of Project: Equipment

 Project Number: **25-70**

Basis for Activity: Service Level Change

Department: 8000 - Parks &amp; Recreation

Relationship to Strategic Plan: Priority #2 - Municipal Service Excellence

Description: Purchase of two concrete bunkers to be used as storage sheds for both Baseball and Soccer at Centennial park (\$8,000).

Rationale: The current storage in the Canteen is being reduced to support the construction of an accessible washroom, therefore Baseball and Soccer will require storage elsewhere at the park.

Creation of new disc golf recreation course (\$10,000).

The concrete bunkers are pre-cast and do not require a building permit. They will be located in closer proximity to the fields, thus being more accessible.

Tree planting program (\$20,000).

New disc golf recreation amenity for Centennial park due to strong community interest.

Over the past few years over 30 trees have had to be removed from Centennial Park as they were a risk to patrons given their condition.

The cause was from the health of the tree being compromised due to the Emerald Ash Borer.

This replacement also supports the Townships plans for Climate Action.

Staff Contact: Tim Laprade (tlaprade)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
80100 - Equipment	Expenses / Expenditure	0	8,000	0	8,000	0	0	0	0
80300 - Land Improvements	Expenses / Expenditure	0	30,000	0	30,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>38,000</b>	<b>0</b>	<b>38,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Project Information

Project Name: **Collins / Glenvale Creek flood hazard mapping project**

Type of Project: Other

Project Number: **25-78**

Basis for Activity: Other

Department: 9800 - Development

Relationship to Strategic Plan: Priority #1 - Sustainable Long-Term Prosperity

Description: Collaborative study (City of Kingston, Frontenac County, and CRCA) to provide updated flood hazard mapping. The last flood hazard mapping in this area was in 1981.

Rationale: This project has been initiated and funding requested by CRCA. The Conservation Authority would provide overall project management. Flood hazard mapping identifies areas at risk of flooding and assists with guiding new development away from these areas.

Total Budget \$213,500. 50% provincial Grant. Remainder: 22% City of Kingston, 12% CRCA, 11% SF, 6% County

Staff Contact: Brad Wright (bwright)

## Project Finances

Description		Actuals	Budget						
		Expensed to Current Year	Total Project	Prior Approved	2025	2026	2027	2028	2029
55290 - Contracted Services	Expenses / Expenditure	0	25,000	0	25,000	0	0	0	0
<b>Total</b>		<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Minutes of Council  
November, 19, 2024



## Township of South Frontenac Council Meeting Minutes



### Meeting # 20

**Time:** 6:30 PM

**Location:** 3910 Battersea Road/Virtual Via Zoom

**Present:** Ray Leonard, Doug Morey, Steve Pegrum, Norm Roberts, Randy Ruttan, Ron Sleeth, Scott Trueman, Adam Turcotte, Mayor Ron Vandewal

**Staff:** Louise Fragnito - Chief Administrative Officer, James Thompson - Clerk, Heather Woodland - Deputy Clerk, Brad Wright - Director of Development Services, Troy Dunlop - Manager of Engineering and Capital Projects, Delbert Blakney - Director of Fire and Emergency Services, Tim Laprade - Manager of Recreation and Facilities, Amanda Pantrey - Recreation and Events Coordinator, Tom Fehr - Planner

1 Call to Order

a) Resolution

Resolution No. 2024:20:01

Moved by Councillor Sleeth

Seconded by Councillor Leonard

That the Council meeting of November 19, 2024 be called to order at 6:30 p.m.

Carried

2 Declaration of pecuniary interest and the general nature thereof

a) Mayor Vandewal declared a pecuniary interest in the matter of Labour relations or employee negotiations - CUPE as a family member is a member of the CUPE union and a Township of South Frontenac employee.

3 Approval of Agenda and Addendum

a) Resolution

Resolution No. 2024:20:02

Moved by Councillor Roberts

Seconded by Councillor Turcotte

That the agenda be amended to include the addendum.

Carried

Resolution No. 2024:20:03

Moved by Deputy Mayor Morey

Seconded by Councillor Ruttan

That the agenda, as amended, be approved.

Carried

4 Scheduled Closed Session

a) Resolution

Note: The Mayor withdrew from the meeting during consideration of Labour relations or employee negotiations - CUPE due to a pecuniary interest.

Resolution No. 2024:20:04

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Moved by Councillor Pegrum  
Seconded by Councillor Leonard

That Council resolve itself into the Committee of the Whole "Closed Meeting" to consider the following items:

1. A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board - Compensation
2. Labour relations or employee negotiations - CUPE

Carried

b) Resolution

Resolution No. 2024:20:05

Moved by Councillor Turcotte  
Seconded by Councillor Trueman

That Council rise from the Committee of the Whole "Closed Meeting" and the Clerk report.

Carried

Resolution No. 2024:20:06

Moved by Councillor Roberts  
Seconded by Councillor Ruttan

That Council authorize and delegate to the Chief Administrative Officer, the authority to implement direction received in closed session

Carried

5 Recess

- a) Council recessed from 6:52 p.m. to 7:02 p.m.

6 Public Meeting

a) Resolution

Resolution No. 2024:20:07

Moved by Deputy Mayor Morey  
Seconded by Councillor Ruttan

That the public meeting regarding Recreation Service Fees and Disposition of Surplus Land be called to order.

Carried

b) Notice of Collection

The Clerk spoke to the Notice of Collection.

c) Recreation Service Fees

Tim Laprade conducted a PowerPoint presentation regarding Recreation Service Fees.

In response to a question from Councillor Sleeth regarding methods for collecting fees for groups that do not have funding or revenue such as the VON group, Tim Laprade explained how this specific group would fall within the exemption criteria.

Councillor Ruttan acknowledged and supported the data driven approach, and asked if staff would consider legacy groups and establish a new criteria for groups that have no incoming funds, and further inquired if these legacy groups could have a phased-in approach for new fees. Tim Laprade explained the best practice model which was examined by the consultant and cautioned the use of

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exemptions that would favour or exclude groups. He added that staff would take direction from Council regarding the matter and come back with more information.

In response to a question from Councillor Turcotte regarding the process for fee exemption requests, Tim Laprade explained that the process would involve a mechanism to bring an exemption request to Council and Council would make that determination, however there is presently no specific form or process in place.

Councillor Pegrum provided comments regarding the risks of comparing groups to each other and cautioned that a fee exemption request should be considered under specific criteria. He noted that the fees proposed are the lowest price in relation to the comparators and that the method utilized to determine the proposed fees are both fair and financially sustainable.

Mayor Vanderwal noted that the intention is to treat all residents fairly and equally within the Township regardless of district.

The Mayor afforded members of the public with an opportunity to provide comment.

Danielle McTaggart, Program Supervisor, was present on behalf of the VON Kingston office. She spoke to the program being offered at the facility and the funding model. She noted that a fee exemption will permit the group to continue operations at the facility.

Sharon Patterson was present on behalf of the Storrington Retirees Association and stated that she does not support the proposed fees and would like the Storrington Retirees Association to be considered for a fee exemption.

Susan Greenwood was present and noted that she belongs to four different groups but was representing the local TOPS group. She provided additional detail regarding the group and its benefits to the community as well as their activities and added that TOPS would like to be considered for a fee exemption.

Deborah Dark was present and inquired about the administration costs and process of implementing these fees. In response to these questions, Tim Laprade provided additional detail regarding the administration of the program and the process for reserving facilities.

Donna Wood was present and inquired about the fee structure. Tim Laprade provided clarity regarding the proposed fee structure and added that the current structure is logistically challenging. He stated that the proposed fee structure would help make the program more efficient.

Marilyn Jean Mason was present and asked to see revenue projections for the proposed fees. She asked about staffing implications as a result of these fees. In response, Tim Laprade explained the current staffing complement is able to oversee this program and that the proposed program is meant to streamline the process for bookings.

Donald Watson was present on behalf of the Friday Open Mic Night program. He provided details regarding the program and its benefits to residents and suggested that the proposed fees would result in an increase to admission fees. He stated that he is requesting a fee exemption for the Friday Open Mic Night program due to the benefits of the program.

Darlene Clement was present on behalf of the Euchre group and noted that she would also be interested in the revenue projections with the added groups.

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She spoke to the benefits of social programming and added that the group donates excess money to the community.

Tabitha Lawson was present on behalf of the Frontenac County Minor Softball Association. She spoke to their positive relationship with the Township and noted that the association charges low fees. She indicated that increased booking fees would result in the registration fees significantly increasing.

Dan Cumming was present and inquired about the projections for proposed fees and asked if it was worth doubling the small amount of fee revenue by charging these groups.

Mayor Vanderwal reiterated that the fee proposal is an attempt to establish fairness and equity and that this matter will return to Council for further consideration.

Councillor Roberts noted that the Township has been trying to implement user fees for eleven years.

Peggy Newport questioned the use of user fees for all municipal services such as the boat launch and use of the Cataraqui Trail.

d) Council recessed from 8:05 p.m. to 8:10 p.m.

e) Disposition of Surplus Land

Morley Burwash was present and spoke in favour of the sale of land and to the contents of her written submission to Council dated November 11, 2024.

Brian Tolls, adjacent landowner, was present and inquired about markings on the property to distinguish property boundaries. In response to a question from Mayor Vandewal, Brian Tolls confirmed that he would support the land acquisition provided that the property boundaries were clearly marked by the Land Conservancy. In response, Murray Beckel, Land Acquisition Committee; Chair, explained that the Land Conservancy KFLA would typically mark the boundaries of the conservancy's land.

In response to a question from Councillor Turcotte regarding access to the property, Murray Beckel provided an explanation of the right of way that accesses the property and identified that the land is not easily accessible.

In response to a question from Councillor Sleeth regarding timelines and fees, Louise Fragnito explained that staff will come back to Council with that information.

f) Resolution

Resolution No. 2024:20:08  
Moved by Councillor Leonard  
Seconded by Councillor Sleeth  
That the public meeting be closed.

Carried

7 Delegations

a) There were none.

8 Briefings

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- a) There were none.

9 Approval of Minutes

- a) Resolution

Resolution No. 2024:20:09

Moved by Councillor Pegrum

Seconded by Councillor Trueman

That the minutes of the November 12, 2024 Council meeting be approved.

Carried

10 Reports Requiring Action

- a) 2025 Meeting Calendar

Resolution No. 2024:20:10

Moved by Councillor Roberts

Seconded by Councillor Leonard

That notwithstanding By-law 2017-76, As Amended and By-law 2023-04, the following Council, Lake Ecosystem Advisory Committee and Heritage Advisory Committee meeting dates be rescheduled as follows:

- The January, April, July and October meetings of the Heritage Advisory Committee meetings rescheduled to March, June, September and December; and
- The March, June, September and December Lake Ecosystem Advisory Committee meetings rescheduled to January, April, July and October; and
- July 1 Council meeting rescheduled to July 15; and
- August 5 Council meeting rescheduled to August 12; and
- December 25, Heritage Advisory Committee meeting rescheduled to December 4; and

That the 2025 Council, advisory committees and legislated committees meeting schedule, attached as Exhibit A to the Report, be approved.

Carried

- b) Pre-Budget Approval Request – Paid-on-call Firefighter Recruitment (up to 30) in 2025

Resolution No. 2024:20:11

Moved by Deputy Mayor Morey

Seconded by Councillor Ruttan

That Council provide pre-budget approval in the amount of \$280,000 for a recruitment of up-to 30 paid on-call firefighters in 2025; and

That the budget request for the paid on-call firefighter recruitment be funded from the working funds.

Carried

- c) Request for Posted Speed Limit Reduction – Greenfield Road

Resolution No. 2024:20:12

Moved by Deputy Mayor Morey

Seconded by Councillor Trueman

That Council direct staff to advance the technical review for posted speed limits on Greenfield Road west of Perth Road.

Carried

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- d) Budget Direction with Long Range Financial Plan
- e) Louise Fragnito conducted a PowerPoint presentation regarding the Budget Direction and Long Range Financial Plan.

Council directed the CAO to continue to prepare the draft budget in relation to the Budget Direction and Long Range Financial Plan.

11 Advisory Committee Reports or Minutes

12 Reports Requiring Approval of By-laws

- a) Zoning By-law Amendment Application PL-ZBA-2024-0104, Donald Kohart, 15 Whiskey Point Lane

Resolution No. 2024:20:13

Moved by Councillor Turcotte

Seconded by Councillor Pegrum

That By-law 2024-75 being a By-law to amend the zoning on lands known as 15 Whiskey Point Lane, Plan 1593 Lot 2, District of Bedford, be given first and second reading.

Carried

Resolution No. 2024:20:14

Moved by Councillor Roberts

Seconded by Councillor Ruttan

That By-law 2024-75 be given third reading, signed and sealed.

Carried

13 Reports for Information

- a) There were none.

14 Committee of the Whole

- a) There was none.

15 Tabling of Documents

- a) There were none.

16 Communications

- a) Additional correspondence included in Addendum.

17 Notice of Motions

- a) There were none.

18 Rise and Report regarding County Council and External Boards

- a) There were none.

19 Announcements/Statements by Councillors

- a) Mayor Vandewal spoke to the successful volunteer luncheon which took place on Saturday November 9, 2024.

20 Closed Session (if requested)

- a) Resolution

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Resolution No. 2024:20:15

Moved by Councillor Sleeth

Seconded by Councillor Trueman

That Council resolve itself into the Committee of the Whole "Closed Meeting" to consider the following items:

1. A proposed or pending acquisition or disposition of land by the municipality or local board - Loughborough District
2. A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board - Housing (Loughborough District)
3. *Approval of October 1, 2024 Committee of the Whole "Closed Meeting" Minutes*

Carried

b) Resolution

Resolution No. 2024:20:16

Moved by Councillor Roberts

Seconded by Deputy Mayor Morey

That Council rise from the Committee of the Whole "Closed Meeting" and the Clerk report.

Carried

Resolution No. 2024:20:17

Moved by Councillor Trueman

Seconded by Councillor Turcotte

That Council authorize and delegate to the Chief Administrative Officer, the authority to implement the direction received in closed session.

Carried

21 Confirmatory By-law

a) Resolution

Resolution No. 2024:20:18

Moved by Councillor Pegrum

Seconded by Councillor Turcotte

That By-law 2024-76, being a by-law to confirm generally all actions and proceedings of the Council of the Township of South Frontenac, be given first and second reading.

Carried

Resolution No. 2024:20:19

Moved by Councillor Ruttan

Seconded by Councillor Leonard

That By-law 2024-76, being the confirmatory by-law, be given third reading, signed and sealed.

Carried

22 Adjournment

a) Resolution

Resolution No. 2024:20:20

Moved by Councillor Sleeth

Seconded by Councillor Pegrum

That the Council meeting of November 19, 2024 be adjourned at 9:56 p.m.

Carried

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November, 19, 2024

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Ron Vandewal, Mayor

James Thompson, Clerk

South Frontenac is a welcoming and thriving rural community

# Township of South Frontenac

## Staff Report

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**To:** Council

**From:** Office of the Chief Administrative Officer

**Date of Meeting:** December 3, 2024

**Subject:** 2023 Audited Financial Statements

**Report Number:** 2024-205

---

### Summary

The purpose of this report is for Council to receive the 2023 Financial Statements as attached and presented by KPMG.

### Recommendation

That Council receive the 2023 Audited Financial Statements listed under Exhibit A.

### Background

It is a legislated requirement for the Township to issued audited financial statements on a yearly basis. KPMG is the Township's auditor. Through an interim and final audit along with information provided by staff, KPMG has provided the township with the audited financial statements provided under Exhibit A. The financial statements and auditor's report provide a unqualified audit opinion that are free of material misstatements and presented fairly in accordance with Generally Accepted Accounting Principles (GAAP).

### Financial Implications

None.

### Relationship to Strategic Plans

- Not applicable to this report.
- This initiative adheres to the following guiding principle of the 2023-2026 Strategic Plan.
- Priority: Choose an item.

### Climate Considerations

- Not applicable to this report.

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**Attachments**

Exhibit A – 2023 Audited Financial Statements

**Approvals**

Approved By:



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Louise Fragnito, CPA CGA, Chief Administrative Officer

Consolidated Financial Statements of

**THE CORPORATION OF  
THE TOWNSHIP OF  
SOUTH FRONTENAC**

Year ended December 31, 2023

DRAFT

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Consolidated Financial Statements

Year ended December 31, 2023

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## Management's Responsibility for the Consolidated Financial Statements

### Independent Auditor's Report

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**Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of The Corporation of the Township of South Frontenac (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of significant accounting policies are described in note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Township's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of consolidated financial statements. These systems are monitored and evaluated by management.

Council meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to Council approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Township. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Township's consolidated financial statements.

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Louise Fragnito, CPA, CGA  
Chief Administrative Officer

## INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Township of South Frontenac:

### **Opinion**

We have audited the consolidated financial statements of The Corporation of the Township of South Frontenac (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated municipal equity for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of remeasurement gains and losses for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2023, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “**Auditor’s Responsibilities for the Audit of the Financial Statements**” section of our auditor’s report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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***Emphasis of Matter – Change in Accounting Policy***

We draw attention to note 2 to the financial statements which indicates that the Entity has changed its accounting policy for Asset Retirement Obligations, as a result of the adoption of PS 3280, Asset Retirement Obligations, and has been applied using the prospective method.

Our opinion is not modified in respect of this matter.

***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

[DATE]

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

## Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
<b>Financial assets:</b>		
Cash	\$ 7,952,191	\$ 18,542,168
Taxes receivable (net of allowance)	2,093,198	1,594,220
Accounts receivable	1,683,782	2,792,365
Long-term investments (note 5)	16,469,434	14,217,761
Sydenham Water Works debenture receivable (note 15)	154,234	180,173
Long-term receivables (note 6)	-	1,630
	<u>28,352,839</u>	<u>37,328,317</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	4,743,897	7,162,571
Other current liabilities	90,918	90,094
Deferred revenue - obligatory reserve funds (note 8)	3,341,963	7,008,823
Sydenham Water Works debenture payable (note 15)	154,234	180,173
Employee future benefit obligations (note 9)	312,900	279,600
Asset retirement obligation (note 11)	9,459,052	4,315,113
	<u>18,102,964</u>	<u>19,036,374</u>
<b>Net financial assets</b>	<u>10,249,875</u>	<u>18,291,943</u>
<b>Non-financial assets:</b>		
Tangible capital assets (note 16)	115,589,250	101,751,365
Inventories	201,043	251,222
Prepaid expenses	141,641	118,592
<b>Total non-financial assets</b>	<u>115,931,934</u>	<u>102,121,179</u>
<b>Contingent liabilities (note 13)</b>		
<b>Commitments (note 14)</b>		
<b>Municipal equity (note 12)</b>	<u>\$ 126,181,809</u>	<u>\$ 120,413,122</u>
<b>Municipal equity consists of (note 12):</b>		
Municipal equity	\$ 125,868,783	\$ 120,723,686
Accumulated remeasurement gains (losses)	313,026	(310,564)
	<u>\$ 126,181,809</u>	<u>\$ 120,413,122</u>

The accompanying notes are an integral part of these consolidated financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Consolidated Statement of Operations and Accumulated Municipal Equity

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022
<b>Revenue:</b>			
Property taxation	\$ 21,890,690	\$ 21,767,655	\$ 21,401,975
User charges	1,425,201	1,597,764	1,594,090
Licences, permits and rents	1,703,520	1,568,946	2,029,897
Government grants	3,185,516	3,296,411	3,069,568
Grants from other municipalities	495,252	520,815	304,769
Investment income	359,000	962,114	827,201
Penalties and interest on taxes	370,000	366,270	341,791
Donations	–	47,042	17,887
Other	82,295	280,067	454,068
Deferred revenues earned (note 8)	–	5,550,690	1,055,653
Loss on disposal of tangible capital assets	–	(167,129)	–
<b>Total revenue</b>	<b>29,511,474</b>	<b>35,790,645</b>	<b>31,096,899</b>
<b>Expenses (note 18):</b>			
General government	3,267,253	2,730,490	3,219,334
Fire	2,384,280	2,818,718	2,182,170
Police	2,865,302	2,897,106	2,921,185
Conservation authority	271,271	294,907	275,003
Protective inspections and control	1,431,076	1,378,842	1,163,425
Emergency measures	2,750	722	520
Roadways and winter control	13,827,482	13,462,011	12,818,035
Street lighting	20,702	49,035	48,193
Waterworks	433,016	501,299	465,732
Garbage collection and disposal	3,512,407	3,194,238	3,040,731
Landfill closure and post-closure costs	–	126,464	703,580
Cemeteries	70,934	102,580	90,538
Parks, recreation and cultural services	1,644,325	2,143,613	1,410,975
Planning and development	983,358	945,523	689,940
<b>Total expenses</b>	<b>30,714,156</b>	<b>30,645,548</b>	<b>29,029,361</b>
<b>Annual surplus (deficit)</b>	<b>(1,202,682)</b>	<b>5,145,097</b>	<b>2,067,538</b>
<b>Municipal equity, beginning of year</b>	<b>120,723,686</b>	<b>120,723,686</b>	<b>118,656,148</b>
<b>Municipal equity, end of year</b>	<b>\$ 119,521,004</b>	<b>\$ 125,868,783</b>	<b>\$ 120,723,686</b>

The accompanying notes are an integral part of these consolidated financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

## Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022
Annual surplus (deficit)	\$ (1,202,682)	\$ 5,145,097	\$ 2,067,538
Amortization of tangible capital assets	8,477,826	7,691,580	6,519,630
Acquisition of tangible capital assets	(10,720,250)	(21,696,594)	(11,861,275)
Gain on disposal of tangible capital assets	–	167,129	–
Acquisition of prepaid expenses	–	(23,049)	(6,435)
Acquisition of supplies inventories	–	50,179	(31,099)
Change in accumulated remeasurement gains	–	623,590	(637,958)
Change in net financial assets	(3,445,106)	(8,042,068)	(3,949,599)
Net financial assets, beginning of year	18,291,943	18,291,943	22,241,542
Net financial assets, end of year	\$ 14,846,837	\$ 10,249,875	\$ 18,291,943

The accompanying notes are an integral part of these consolidated financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

## Consolidated Statement of Remeasurement Gains and Losses

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Accumulated remeasurement gains (losses), beginning of year	\$ (310,564)	\$ 327,394
Unrealized gains (losses) attributable to long-term investments	623,590	(637,958)
Change in accumulated remeasurement gains (losses)	623,590	(637,958)
Accumulated remeasurement gains (losses), end of year	\$ 313,026	\$ (310,564)
Accumulated remeasurement gains (losses) comprised of: Long-term investments	\$ 313,026	\$ (310,564)

The accompanying notes are an integral part of these consolidated financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

## Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Operating activities:		
Annual surplus	\$ 5,145,097	\$ 2,067,538
Item not involving cash:		
Amortization of tangible capital assets	7,691,580	6,519,630
Change in asset retirement obligation	5,143,939	703,580
Change in future employee benefit obligations	33,300	34,900
Gain on disposal of tangible capital assets	167,129	–
Change in non-cash operating working capital:		
Taxes receivable	(498,978)	(445,699)
Accounts receivable	1,108,583	(866,546)
Accounts payable and accrued liabilities	(2,418,674)	1,589,437
Other current liabilities	824	(44,598)
Deferred revenue – obligatory reserve funds	(3,666,860)	1,794,300
Prepaid expenses	(23,049)	(6,435)
Inventories	50,179	(31,099)
Net change in cash from operations	12,733,070	11,315,008
Capital activities:		
Acquisition of tangible capital assets	(21,696,594)	(11,861,275)
Investing activities:		
Increase (decrease) in long-term investments	(1,628,083)	(370,938)
Decrease in long-term receivables	1,630	2,460
Net change in cash from investing activities	(1,626,453)	(368,478)
Decrease in cash	(10,589,977)	(914,745)
Cash, beginning of year	18,542,168	19,456,913
Cash, end of year	\$ 7,952,191	\$ 18,542,168

The accompanying notes are an integral part of these consolidated financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements

Year ended December 31, 2023

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The Corporation of the Township of South Frontenac (the 'Township') was incorporated January 1, 1998 (being an amalgamation of the former Township of Bedford, Loughborough, Portland and Storrington) and assumed its responsibilities under the authority of the Ministry of Municipal Affairs and the Municipal Act. The Township operates as a lower tier government in the County of Frontenac, in the Province of Ontario, Canada and provides municipal services such as police, fire, public works, planning, parks and recreation, library and other general government operations.

## 1. Significant accounting policies:

The consolidated financial statements of the Township are the representations of management and have been prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Township are as follows:

### (a) Reporting entity:

- (i) The consolidated financial statements reflect financial assets, liabilities, operating revenue and expenses, reserves, reserve funds and changes in investment in tangible capital assets of the Township. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Township and which are owned or controlled by the Township. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated. These consolidated financial statements include:

- Sydenham Cemetery
- Sandhill Cemetery
- Portland Cemetery
- Bedford Cemetery
- Frontenac Community Arena (proportionately consolidated)

### Proportionate consolidation:

The Frontenac Community Arena is accounted for using the proportionate consolidation method of accounting and reporting, whereby the Township's pro-rata share of each of the assets, liabilities, revenue and expenses is combined on a line-by-line basis in the consolidated financial statements.

- (ii) The charges for long-term liabilities assumed by consolidated entities or by individuals in the case of the drainage loans are reflected in the consolidated financial statements.
- (iii) The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards and county are not reflected in the municipal fund balances of these consolidated financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (b) Basis of consolidation:

- (i) The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.
- (ii) Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the change in net financial assets for the year.
- (iii) Trust funds and their related operations administered by the Township are not included in these consolidated financial statements but are reported separately on the Trust Funds Statement of Financial Activities and Financial Position.

### (c) Taxation and related revenues:

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established by the Township Council, incorporating amounts to be raised for local services, amounts to be raised on behalf of the County of Frontenac for regional services, and amounts the Township is required to collect on behalf of the Province of Ontario in respect of education taxes. Taxation revenues are recorded at the time tax billings are issued. Adjustments to taxation revenues can occur during the year related to the issuance of supplementary tax billings and/or assessment appeals. These adjustments are recorded when the amount of the adjustments can be quantified. The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period in which the interest and penalties are applied.

### (d) Financial instruments:

On January 1, 2023, the Township adopted PS 3450 Financial Instruments which establishes accounting and reporting for all types of financial instruments, including derivatives as disclosed in Note 2. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (d) Financial instruments (continued):

On application of this standard, unrealized gains and losses arising from changes in fair value are presented in the Consolidated Statement of Remeasurement Gains and Losses which records the remeasurement gains and losses for financial instruments measured at fair value. Unrealized gains and losses are realized upon settlement of the financial instrument when the financial instrument is sold or reaches maturity through the Consolidated Statement of Operations and Accumulated Municipal Equity. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Consolidated Statement of Operations and Accumulated Municipal Equity and any unrealized gain is adjusted through the Consolidated Statement of Remeasurement Gains and Losses.

Long-term debt is recorded at amortized cost.

#### Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (d) Financial instruments (continued):

#### Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

### (e) Foreign currency

Foreign currency transactions are recorded at the exchange rate at the time of the transaction.

Assets and liabilities denominated in foreign currencies are recorded at fair value using the exchange rate at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the Consolidated Statement of Remeasurement Gains and Losses. In the period of settlement, the realized foreign exchange gains and losses are recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity and the unrealized balances are reversed from the Consolidated Statement of Remeasurement Gains and Losses.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 1. Significant accounting policies (continued):

### (f) Tangible capital assets:

Tangible capital assets are recorded at cost, which include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Land improvements	15 - 20 years
Buildings and building improvements	20 - 50 years
Vehicles, machinery and equipment	3 - 25 years
Linear assets:	
Roads	7 - 50 years
Bridges	7 - 50 years
Sidewalks	20 years
Water infrastructure	50 - 70 years

Amortization is charged from the date of acquisition. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

The Township has a capitalization threshold of \$5,000 for vehicles and equipment and \$10,000 for buildings and \$15,000 for linear assets so that individual capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operations reasons.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of other asset as of the date of transfer.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the Consolidated Statement of Operations and Accumulated Municipal Equity in the year of disposal. Transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of transfer.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (f) Tangible capital assets (continued):

When conditions indicate that a tangible capital asset no longer contributes to the Township's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the Consolidated Statement of Operations and Accumulated Municipal Equity.

### (i) Natural Resources:

Natural resources that have not been purchased are not recognized as assets in the consolidated financial statements.

### (ii) Works of Art and Cultural and Historic Assets:

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

### (g) Leases:

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

### (h) Inventories and prepaid expenses:

Inventories and prepaid expenses held for consumption are recorded at the lower of cost or replacement cost.

### (i) Pension and employee benefits:

The Township accounts for its participation in the Ontario Municipal Employees Retirement System ('OMERS'), a multi-employer public sector pension fund, as a defined contribution plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

Employee benefits include vacation entitlement and sick leave benefits. Vacation entitlements are accrued as entitlements are earned. Sick leave benefits are accrued in accordance with the Township's policy.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (j) Employee future benefit obligations:

The Township accrues its obligation for employee benefit plans. The cost of post-retirement benefits earned by employees is actuarially determined using the projected benefit method pro-rated on services and management's best estimate of salary escalation, retirement ages of employees and expected health care costs.

Actuarial gains (losses) which can arise from changes in the actuarial assumptions used to determine the accrued benefit obligation will be amortized over the average remaining service period of active employees.

### (k) Government transfers:

Government transfers are recognized in the consolidated financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

### (l) Deferred revenue – obligatory reserve funds:

The Township defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. Government transfers of gas taxes, development charges collected under the *Development Charges Act, 1997*, and recreational land collected under the Planning Act are reported as deferred revenues in the Consolidated Statement of Financial Position. These amounts will be recognized as revenue in the fiscal year the services are performed.

The Township receives restricted contributions under the authority of provincial legislation and Township bylaws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

The Township receives restricted contributions under the authority of Federal and Provincial legislation and Township by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

### (m) Asset retirement obligations:

An asset retirement obligation ("ARO") is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

(m) Asset retirement obligations (continued):

- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability for closure of operational sites and post-closure care relating to landfill sites has been recognized based on estimated future expenses. The liability is discounted using a present value calculation and adjusted annually for accretion expense. Under the prospective method, the discount rate and assumptions used on the initial recognition are those as of the date of adoption in the standard. Assumptions used in subsequent calculations are revised annually.

The liability for the removal of asbestos in several of the buildings owned by the Township has been recognized based on estimated undiscounted future expenses. Under the prospective method, the assumptions used on initial recognition are those as of the date of adoption in the standard. Assumptions used in the subsequent calculations are revised yearly.

Actual remediation costs incurred are charged against the ARO to the extent of the liability recorded. Differences between the actual remediation costs incurred and the associated liabilities are recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity at the time of remediation.

The recognition of the ARO liability resulted in an accompanying increase to the respective tangible capital assets. Building tangible capital assets affected by the asbestos liability are being amortized with the building following the amortization accounting policies outlined in Note 1(f). Landfill sites are amortized over the remaining useful life of the site.

(n) Liability for contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- (a) an environmental standard exists;
- (b) contamination exceeds the environmental standard;
- (c) the Township:
  - (i) is directly responsible; or
  - (ii) accepts responsibility

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

(n) Liability for contaminated sites (continued):

(d) it is expected that future economic benefit will be given up; and

(e) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

(o) Use of estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Amounts subject to estimates include employee future benefits, asset retirement obligations and the carrying value of capital assets. Actual results could differ from these estimates.

## 2. Change in accounting policy – adoption of new accounting standards:

(a) The Township adopted the following standards concurrently beginning January 1, 2023 prospectively: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments*, and PS 3450 *Financial Instruments*.

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Consolidated Statement of Remeasurement Gains and Losses separate from the Consolidated Statement of Operations and Accumulated Municipal Equity. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denoted in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Consolidated Statement of Remeasurement Gains and Losses.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 2. Change in accounting policy – adoption of new accounting standards:

(a) (continued)

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Consolidated Statement of Remeasurement Gains and Losses.

(i) Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

(ii) Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 2. Change in accounting policy – adoption of new accounting standards (continued):

(a) (continued)

(ii) Fair value hierarchy (continued):

In accordance with PS 3450 *Financial Instruments*, the financial statements of prior periods were not restated on transition. Consequently, the accounting policies for recognition, derecognition and measurement of financial instruments applied to the comparative information reflect those disclosed in the 2022 financial statements.

In prior years, the Township was reporting its financial investments at fair value. As a result, there was no impact to the beginning balances as at January 1, 2023.

(b) PS 3280 *Asset Retirement Obligations* ("ARO") establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on January 1, 2023 on a prospective basis with no prior period restatements.

In the past, the Township has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270 *Solid Waste Landfill Closure and Post-Closure Liability*. Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. Costs include post-retirement operation, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset (if applicable). When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from Township buildings and landfill closure and post-closure activities. The Township reports liabilities related to the legal obligations where the Township is obligated to incur costs to retire a tangible capital asset.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 2. Change in accounting policy – adoption of new accounting standards (continued):

(b) (continued)

The Township's ongoing efforts to assess the extent to which designated substances exist in Township assets, and new information obtained through regular maintenance and renewal of Township assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes in the estimated cost to fulfil the obligation. The measurement of assets retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows. Subsequently, accretion of the discounted liability due to the passage of time is recorded as an in-year expense (if applicable).

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the Township uses buildings with assessments on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific. In other situations, where the building might not be part of a large portfolio, other techniques are used such as using industry data, experts or basing the estimate on a specific asset that is similar (if applicable).

In accordance with the provisions of PS3280 *Asset Retirement Obligations*, the Township reflected the following adjustments at January 1, 2023:

	January 1, 2023
Decrease in accrued landfill closure and post closure	\$ (4,315,113)
Increase in asset retirement obligation:	
Tangible capital assets - building asbestos	494,000
Landfill closure and post closure costs	8,692,964
	<u>9,186,964</u>
Increase in liabilities	<u>\$ 4,871,851</u>

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

### 3. Operations of the school boards and County of Frontenac:

During the year, the Township collected and made property tax transfers including payments in lieu of property taxes, to the Corporation of the County of Frontenac ("County") and School Boards as follows:

	2023 School Boards	2023 County	2022 School Boards	2022 County
Amounts requisitioned and paid	\$ 5,713,990	\$ 7,352,947	\$ 5,617,565	\$ 6,571,256

### 4. Contributions to consolidated joint board:

The following contributions were made by the Township to the joint board:

	2023	2022
Frontenac Community Arena	\$ 141,381	\$ 111,934

The Township is contingently liable for its share, which is approximately 59% of any accumulated deficits as at the end of the year for the Frontenac Community Arena. The Township's share of the accumulated surpluses (or deficits) of this joint board are as follows:

	2023	2022
Frontenac Community Arena	\$ 1,408,817	\$ 1,462,842

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 5. Long-term investments:

	Level	2023 Cost	2023 Market Value	2022 Cost	2022 Market Value
For Township purposes:					
CIBC Wood Gundy:					
Cash	1	\$ 709,873	\$ 709,873	\$ 207,534	\$ 207,534
Accrued interest	2	75,648	75,648	69,466	69,466
Fixed income accounts	2	13,053,508	12,961,861	12,110,453	11,530,035
One Investments - equity portfolio:					
Mutual funds	2	892,467	1,297,170	836,780	1,106,635
		14,731,496	15,044,552	13,224,233	12,913,670
For obligatory reserve funds:					
CIBC Wood Gundy:					
Cash	1	5,449	5,449	15,036	15,036
Accrued interest	2	13,275	13,275	7,837	7,837
Fixed income accounts	2	1,029,802	1,044,157	994,442	972,391
One Investments - equity portfolio:					
Mutual funds	2	249,061	362,001	233,520	308,827
		1,297,587	1,424,882	1,250,835	1,304,091
		\$ 16,029,083	\$ 16,469,434	\$ 14,475,068	\$ 14,217,761

All of the above investments are valued as Level 2 investments. The investments are valued based on the degree to which the fair value is observable, as follows:

- (i) Level 1 Unadjusted quoted market prices in active markets for identical assets or liabilities;
- (ii) Level 2 Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- (iii) Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 6. Long-term receivables:

Long-term receivables are comprised of:

	2023	2022
Community improvement loans	\$ –	\$ 1,630

The Community improvement loans are repayable over 5 years. Any unpaid loan payments are added to the taxpayer's property taxes.

## 7. Trust funds:

Trust funds administered by the Township amounting to \$843,270 (2022 - \$781,702) are presented in a separate financial statement of trust fund balances and operations. As such balances are held in trust by the Township for the benefit of others, they are not presented as part of the Township's financial position or financial activities.

## 8. Deferred revenue – obligatory reserve funds:

A requirement of the public sector accounting standards of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded.

	2023	2022
Balance, beginning of year	\$ 7,008,823	\$ 5,214,523
Development contributions	849,844	1,053,438
Subdivider contributions	–	92,476
Investment income	416,923	60,341
Canada Community Building Fund	617,063	847,171
Cannabis legalization funding	–	–
Ontario Community Infrastructure Fund	–	796,527
Utilization:		
Development contributions	(2,265,764)	(964,743)
Canada Community Building Fund	(2,477,959)	(90,910)
Ontario Community Infrastructure Fund	(806,967)	–
Balance, end of year	\$ 3,341,963	\$ 7,008,823

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 8. Deferred revenue – obligatory reserve funds (continued):

Analyzed as follows:

	2023	2022
Canada Community Building Fund	\$ 913,044	\$ 2,630,894
Cannabis legalization funding	46,294	42,740
Development charges	2,135,712	3,180,461
Cash-in-lieu of parkland	58,823	170,112
Subdivider contributions	37,171	188,089
Ontario Community Infrastructure Fund	150,919	796,527
	<u>\$ 3,341,963</u>	<u>\$ 7,008,823</u>

## 9. Employee post-employment benefit liability:

Employee non-pension retirement benefits (extended health care for early retirees):

Effective January 1, 2008, the Township began to provide extended health care to its employees. Extended health care continues to be available to early retirees up to the age of 65, with the retiree generally being responsible for paying 50% of the benefit premiums.

An independent actuarial study of the employee non-pension retirement benefit has been undertaken. The most recent valuation of the employee future benefits was completed in 2021 and was effective January 1, 2021.

The accrued benefit obligation relating to the employee non-pension retirement benefits has been actuarially determined using the projected benefit method pro-rated on services. At December 31, 2023, based on an actuarial update in 2023, the accrued benefit obligation is \$367,200 (2022 - \$343,500).

The significant actuarial assumptions adopted in estimating the Township's accrued benefit obligation are as follows:

Discount Rate – 2.60% per annum (2022 - 2.60%)

Salary Rate – 3.00% (2022 - 3.00%)

Health Benefits Escalation – 7.476% per annum (2022 - 7.66%), scaling down over 15 years to 4.00% thereafter

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 9. Employee post-employment benefit liability (continued):

Information with respect to the Township's non-pension retirement obligations are as follows:

	2023	2022
Accrued benefit liability, beginning of year	\$ 279,600	\$ 244,700
Expense recognized for the year	43,100	42,300
Interest cost	9,600	8,900
Benefits paid for the year	(19,400)	(16,300)
Accrued benefit liability, end of year	\$ 312,900	\$ 279,600

The accrued benefit liability at December 31, includes the following components:

	2023	2022
Accrued benefit obligation	\$ 367,200	\$ 343,500
Unamortized actuarial loss	(54,300)	(63,900)
Accrued benefit liability	\$ 312,900	\$ 279,600

## 10. Pension contributions:

The Township makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all permanent members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Township does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

The last available report was at December 31, 2023 and at that time, the plan reported a \$4.2 billion actuarial deficit (2022 - \$6.7 billion actuarial deficit).

The amount contributed to OMERS is \$528,821 (2022 - \$472,544) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Municipal Equity classified under the appropriate functional expenditure.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 11. Asset retirement obligations:

The Township's asset retirement obligations consist of several obligations as follows:

### (a) Landfill obligation:

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liabilities are based on estimates and assumptions with respect to events extending over a twenty-five-year period using the best information available to management. Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

The Township currently has five active and five inactive landfill sites. The estimated remaining capacity of the active landfill sites ranges from 3.32% to 40.47% of the total estimated capacity and the estimated remaining life of the active landfill sites ranges from 2 years to 42 years. The period for post-closure care for all sites is estimated to be 25 years, depending on the site.

Post closure care requirements include annual post-closure maintenance and monitoring requirements, calculated for a twenty-five-year period from the date of closure.

Estimated total expenses represent the sum of discounted future cash flows for closure and post closure care activities using an estimated inflation rate of 4.53% (2022 - 3.27%) and discounted at the Township's average long-term borrowing rate of 2.20% (2022 - 2.17%). The estimated total landfill closure costs are included in liabilities under asset retirement obligations on the Consolidated Statement of Financial Position.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 11. Asset retirement obligations (continued):

### (b) Asbestos obligation:

Asbestos and other designated hazardous materials represent a health hazard upon disturbance and as a result carry a legal obligation to remove them when a facility undergoes a significant renovation or demolition. The Township owns and operates eleven buildings that are known to have asbestos and as a result recognized an obligation relating to the removal of the hazardous materials upon adoption of the PS 3280 *Asset Retirement Obligations*.

Asset retirement obligation	Landfill closure	Asbestos and other removal	Frontenac Community Arena Asbestos removal	2023 Total
Liabilities for asset retirement obligations, beginning of year	\$ 4,315,113	\$ –	\$ –	\$ 4,315,113
Opening adjustment on adoption of PS 3280 asset retirement obligations (note 16):				
Tangible capital asset	4,645,524	364,000	50,150	5,059,674
Expensed as asset was fully amortized	–	130,000	–	130,000
Change in liability for closed landfills	(267,673)	–	–	(267,673)
Accretion expense	221,938	–	–	221,938
Liabilities settled during the year	–	–	–	–
Liabilities for asset retirement obligations, end of year	\$ 8,914,902	\$ 494,000	\$ 50,150	\$ 9,459,052

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 12. Municipal equity:

	2023	2022
Investment in tangible capital assets:		
Tangible capital assets	\$ 115,589,250	\$ 101,751,365
Unfunded capital projects	(350,563)	(350,563)
	115,238,687	101,400,802
Unrestricted surplus:		
Frontenac Community Arena	2,653	35,100
Unfunded asset retirement obligations	(9,408,902)	(4,315,113)
Reserves (Schedule 1)	20,349,371	23,292,333
<b>Municipal equity</b>	<b>\$ 126,181,809</b>	<b>\$ 120,413,122</b>

## 13. Contingent liabilities:

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2023, management believes that the Township has valid defenses and appropriate insurance coverages in place.

In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Township's financial position. As a result, no provision has been made in these consolidated financial statements for any settlement which may arise as a result of these claims.

## 14. Commitments:

- (a) The Township has entered into an agreement with the Ontario Provincial Police for the provision of police services. The term of the agreement is six years, commencing December 2020 at an annual cost of approximately \$3.1 million.
- (b) In 2021 the Township committed funding to the Grace Centre in the amount of \$750,000 for an addition to the building. Construction on the project has commenced with the Township contributing \$500,000 in 2022, and the balance to be contributed in 2024.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 15. Sydenham water works debenture receivable and payable:

- (a) The balance of Sydenham Water Works Debenture Receivable and Payable reported on the Consolidated Statement of Financial Position is made up of the following:

	2023	2022
Amortizing debenture with Infrastructure Ontario. The debenture was issued on December 1, 2008, bears annual interest at 5.75% and is repayable in forty equal bi-annual instalments of blended principal and interest at \$17,966 commencing June 1, 2009. The loan is used towards the cost of the Sydenham Water Works. The responsibility for payment of principal and interest charges for the loan has been assumed by individuals and therefore has been shown in the consolidated financial statements as both a loan receivable and payable.	\$ 154,324	\$ 180,173
<b>Long-term liabilities at the end of the year</b>	<b>\$ 154,324</b>	<b>\$ 180,173</b>

- (b) Principal due on long-term liabilities from individuals for the next five years are summarized as follows:

	Individuals
2024	\$ 27,452
2025	29,053
2026	30,748
2027	32,541
2028	34,440
	<b>\$ 154,234</b>

- (c) Interest expense on long-term liabilities amounted to \$9,992 (2022 - \$11,422).
- (d) These payments are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

**16. Tangible capital assets:**

Cost	Balance at December 31, 2022	Additions	Disposals	Balance at December 31, 2023
Land	\$ 3,661,296	\$ –	\$ –	\$ 3,661,296
Land improvements	2,796,315	1,170,126	–	3,966,441
Land improvements asset retirement obligations	–	4,645,524	–	4,645,524
Buildings and building improvements	17,018,573	4,441,245	(198,947)	21,260,871
Buildings asset retirement obligations	–	364,000	–	364,000
Vehicles, machinery and equipment	18,150,729	3,002,766	(648,982)	20,504,513
Linear assets:				
Roads	166,552,447	9,739,697	–	176,292,144
Bridges	14,306,705	1,307,380	–	15,614,085
Sidewalks	248,500	187,276	–	435,776
Water infrastructure	9,448,043	–	–	9,448,043
Construction in progress	6,337,171	(3,218,478)	–	3,118,693
Frontenac Community Arena	2,013,614	57,058	–	2,070,672
<b>Total</b>	<b>\$ 240,533,393</b>	<b>\$ 21,696,594</b>	<b>\$ (847,929)</b>	<b>\$ 261,382,058</b>

Accumulated amortization	Balance at December 31, 2022	Amortization	Disposals	Balance at December 31, 2023
Land	\$ –	\$ –	\$ –	\$ –
Land improvements	1,284,511	317,630	–	1,602,141
Land improvements asset retirement obligations	–	172,199	–	172,199
Buildings and building improvements	5,469,202	558,900	(67,564)	5,960,538
Buildings asset retirement obligations	–	5,730	–	5,730
Vehicles, machinery and equipment	10,897,216	743,290	(613,236)	11,027,270
Linear assets:				
Roads	111,649,068	5,379,189	–	117,028,257
Bridges	6,272,784	247,063	–	6,519,847
Sidewalks	105,298	4,407	–	109,705
Water infrastructure	2,518,078	184,535	–	2,702,613
Construction in progress	–	–	–	–
Frontenac Community Arena	585,871	78,637	–	664,508
<b>Total</b>	<b>\$ 138,782,028</b>	<b>\$ 7,691,580</b>	<b>\$ (680,800)</b>	<b>\$ 145,792,808</b>

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 16. Tangible capital assets (continued):

	Net book value 2022	Net book value 2023
Land	\$ 3,661,296	\$ 3,661,296
Land improvements	1,511,804	2,364,300
Land improvements asset retirement obligations	–	4,473,325
Buildings and building improvements	11,549,371	15,300,333
Buildings asset retirement obligations	–	358,270
Vehicles, machinery and equipment	7,253,513	9,477,243
Linear assets:		
Roads	54,903,379	59,263,887
Bridges	8,033,921	9,094,238
Sidewalks	143,202	326,071
Water infrastructure	6,929,965	6,745,430
Construction in progress	6,337,171	3,118,693
Frontenac Community Arena	1,427,743	1,406,164
<b>Total</b>	<b>\$ 101,751,365</b>	<b>\$ 115,589,250</b>

Assets under construction having a value of \$3,118,693 (2022 - \$6,337,171) have not been amortized. Amortization of these assets will commence when the asset is put into service.

## 17. Financial instruments and risk management:

### (a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Township is exposed to credit risk with respect to accounts receivable on the Consolidated Statement of Financial Position.

The Township assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Township at December 31, 2023 is the carrying value of these assets. The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity. Subsequent recoveries of impairment losses related to accounts receivable are credited to the Consolidated Statement of Operations and Accumulated Municipal Equity.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 17. Financial instruments and risk management (continued):

### (a) Credit risk (continued):

	Current	Past due	Gross receivables	Allowances	Net receivables
Taxes receivable	\$ 1,191,798	\$ 1,195,015	\$ 2,386,813	\$ (293,615)	\$ 2,093,198
Accounts receivable	1,647,430	36,352	1,683,782	–	1,683,782
<b>Total</b>	<b>\$ 2,839,228</b>	<b>\$ 1,231,367</b>	<b>\$ 4,070,595</b>	<b>\$ (293,615)</b>	<b>\$ 3,776,980</b>

### (b) Market risk:

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates, impact the Township's income or the value of its holdings of financial instruments. Market factors include three types of risk: currency risk, interest rate risk and equity risk.

The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

There have been no significant changes to the market risk exposure from 2022.

#### (i) Currency risk:

Currency risk arises from the Township's operations in different currencies and converting non-Canadian earnings at different points in time at different foreign currency levels when adverse changes in foreign currency rates occur. The Township does not have any material transactions or financial instruments denominated in foreign currencies.

#### (ii) Interest rate risk:

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. Financial assets and financial liabilities with variable interest rates expose the Township to cash flow interest rate risk.

The Township is exposed to this risk through its interest-bearing investments, including fixed income securities and mutual funds/segregated funds. As at December 31, 2023, had prevailing interest rates increased or decreased by 1%, assuming a parallel shift in the yield curve with all other variables constant, the estimated impact on the market value of investments would be approximately \$148,000 (2022 - \$133,900). This risk is mitigated by the Township's intention to hold these investments to maturity.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 17. Financial instruments and risk management (continued):

### (b) Market risk (continued):

#### (ii) Interest rate risk (continued):

In addition to the above, the Township is exposed to interest rate risk as it has municipal debt bearing interest at a fixed rate as described in note 15. As prevailing interest rates could fluctuate, the market value of these debts will fluctuate. This risk is mitigated by the Township's intention to hold the debt to maturity.

#### (iii) Equity risk:

Equity risk arises when the fair value of equity funds changes due to a decrease in stock market index or other risk variables. The Township is exposed to this risk through the mutual funds held in its investment portfolio. As at December 31, 2023, a 1% movement in the stock markets, with all other variables held constant, would have an estimated effect on the market values of the Township's mutual funds of \$11,400 (2022 - \$10,700).

### (c) Liquidity risk:

Liquidity risk is the risk that the Township will not be able to meet all of its cash outflow obligations as they come due. The Township mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise. Accounts payable are all current and the terms of the long-term debt are disclosed in note 15.

There have been no significant changes from the previous year in the Township's exposure to liquidity risk or policies, procedures and methods used to measure the risk.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 18. Segmented information:

The Township is a diversified municipal government that provides a wide range of services to its citizens, including police, fire, transportation, recreational and environmental. For management reporting purposes the Township's operations and activities are organized and reported by department. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities are reported in these funds.

Certain departments that have been separately disclosed in the segmented information, along with the services they provide are as follows:

(a) Administration:

Includes corporate services and governance of the Township. Administration as a segment includes human resource management, support to Council for policy development, by-law development in compliance with the Municipal Act, tax billing and collection responsibilities, financial management reporting, monitoring and overall budget status as well as frontline reception and customer service.

(b) Protection Services:

Includes policing, fire protection, conservation authority, protective inspection and control and emergency measures. The mandate of the police services contract is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. Fire protection includes inspection, extinguishing and suppression services; emergency medical first response; and prevention education and training programs. Inspection and control includes building inspection, by-law enforcement and dog control services.

(c) Transportation Services:

This department provides the winter and summer maintenance, the repair and the construction of the municipal roads system including bridges and culverts.

(d) Environmental Services:

Includes the management and maintenance of water treatment and distribution and solid waste management.

(e) Cemetery Boards:

Includes the management and maintenance of municipal cemeteries.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 18. Segmented information (continued):

(f) Parks, Recreation and Culture:

Provides services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure programs and facilities including community halls, libraries, parks, recreation fields and the proportionate share of Frontenac Community Arena.

(g) Planning and Development:

Manages development for business interest, environmental concerns, heritage matters, local neighbourhoods and community development. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of the zoning by-law and official plan, and the provision for geomatics services.

For each segment separately reported, the segment revenue and expense represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. These municipal services are funded primarily by property tax revenue. Taxation is apportioned to these services based on the funding requirement. Certain government transfers, transfer from other funds, and other revenue have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 18. Segmented information (continued):

	Administration	Protective Services	Transportation Services	Environmental Services	Health Services	Parks, Recreation and Culture	Planning and Development	2023 Total
<b>Revenue:</b>								
Property taxation	\$ 21,767,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,767,655
User charges	32,512	90,335	-	897,604	48,158	349,741	179,414	1,597,764
Licenses, permits and rents	219,795	1,197,924	90,147	2,400	-	58,680	-	1,568,946
Government grants	1,610,942	15,464	1,060,414	550,654	-	58,937	-	3,296,411
Grants from other municipalities	3,326	-	517,489	-	-	-	-	520,815
Investment income	545,462	178,981	67,578	147,517	22,576	-	-	962,114
Penalties and interest on taxes	366,270	-	-	-	-	-	-	366,270
Donations	-	-	-	-	-	47,042	-	47,042
Other	88,364	73,876	80,016	14,157	-	23,654	-	280,067
Deferred revenues earned	93,739	-	4,992,068	-	-	432,015	32,868	5,550,690
Loss on disposal of tangible capital asset	-	-	(167,129)	-	-	-	-	(167,129)
<b>Total revenue</b>	<b>24,728,065</b>	<b>1,556,580</b>	<b>6,640,583</b>	<b>1,612,332</b>	<b>70,734</b>	<b>970,069</b>	<b>212,282</b>	<b>35,790,645</b>
<b>Expenses:</b>								
Salaries, wages and employee benefits	1,813,023	2,019,244	2,534,157	584,638	5,684	507,911	567,006	8,031,663
Interest on long-term debt	-	-	-	9,992	-	-	-	9,992
Materials	225,752	934,043	2,826,965	382,271	17,677	397,053	61,906	4,845,667
Contracted services	362,104	3,578,464	1,937,805	2,230,892	79,219	788,695	316,611	9,293,790
Rents and financial expenses	11,577	-	-	221,938	-	-	-	233,515
External transfers	236,411	302,930	-	-	-	-	-	539,341
Amortization of tangible capital assets	81,623	555,614	6,212,119	392,270	-	449,954	-	7,691,580
<b>Total expenses</b>	<b>2,730,490</b>	<b>7,390,295</b>	<b>13,511,046</b>	<b>3,822,001</b>	<b>102,580</b>	<b>2,143,613</b>	<b>945,523</b>	<b>30,645,548</b>
<b>Annual surplus (deficit)</b>	<b>\$ 21,997,575</b>	<b>\$ (5,833,715)</b>	<b>\$ (6,870,463)</b>	<b>\$ (2,209,669)</b>	<b>\$ (31,846)</b>	<b>\$ (1,173,544)</b>	<b>\$ (733,241)</b>	<b>\$ 5,145,097</b>

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 18. Segmented information (continued):

	Administration	Protective Services	Transportation Services	Environmental Services	Health Services	Parks, Recreation and Culture	Planning and Development	2022 Total
<b>Revenue:</b>								
Property taxation	\$ 21,401,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,401,975
User charges	38,342	73,288	16,516	999,336	59,407	245,842	161,359	1,594,090
Licenses, permits and rents	184,776	1,721,566	106,201	2,400	-	14,954	-	2,029,897
Government grants	1,580,400	165,636	451,019	372,912	-	499,601	-	3,069,568
Grants from other municipalities	7,860	-	247,302	-	-	49,607	-	304,769
Investment income	756,735	17,653	17,135	23,953	11,725	-	-	827,201
Penalties and interest on taxes	341,791	-	-	-	-	-	-	341,791
Donations	2,824	-	-	-	-	15,063	-	17,887
Other	133,092	85,473	124,224	7,257	-	104,022	-	454,068
Deferred revenues earned	10,302	399,647	399,111	9,695	-	182,838	54,060	1,055,653
<b>Total revenue</b>	<b>24,458,097</b>	<b>2,463,263</b>	<b>1,361,508</b>	<b>1,415,553</b>	<b>71,132</b>	<b>1,111,927</b>	<b>215,419</b>	<b>31,096,899</b>
<b>Expenses:</b>								
Salaries, wages and employee benefits	1,717,048	1,737,152	3,020,500	604,494	3,561	406,900	482,926	7,972,581
Interest on long-term debt	-	-	-	11,422	-	-	-	11,422
Materials	455,158	818,625	2,675,471	273,536	10,035	285,545	46,213	4,564,583
Contracted services	267,709	3,257,976	1,779,480	3,101,643	76,942	350,318	160,801	8,994,869
Rents and financial expenses	10,736	-	-	-	-	-	-	10,736
External transfers	677,161	278,379	-	-	-	-	-	955,540
Amortization of tangible capital assets	91,522	450,171	5,390,777	218,948	-	368,212	-	6,519,630
<b>Total expenses</b>	<b>3,219,334</b>	<b>6,542,303</b>	<b>12,866,228</b>	<b>4,210,043</b>	<b>90,538</b>	<b>1,410,975</b>	<b>689,940</b>	<b>29,029,361</b>
<b>Annual surplus (deficit)</b>	<b>\$ 21,238,763</b>	<b>\$ (4,079,040)</b>	<b>\$ (11,504,720)</b>	<b>\$ (2,794,490)</b>	<b>\$ (19,406)</b>	<b>\$ (299,048)</b>	<b>\$ (474,521)</b>	<b>\$ 2,067,538</b>

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 19. Budget figures:

The 2023 budget amounts that were approved were not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Board Standards). The budget included capital items such as infrastructure replacements and estimated costs for constructed assets, as program expenses, but the actual expenses have been removed in the Consolidated Statement of Operations and Accumulated Municipal Equity. The revenues attributable to these items continue to be included in the Consolidated Statement of Operations and Accumulated Municipal Equity, resulting in a significant variance.

The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited financial statements:

	Budget	Actual
Total revenue	\$ 29,511,474	\$ 35,790,645
Total expenses	30,714,156	30,645,548
Net revenues	(1,202,682)	5,145,097
Amortization	8,477,826	7,691,580
Funds available	7,275,144	12,836,677
Capital expenses	(10,720,250)	(21,696,594)
Disposal of tangible capital asset	–	167,129
Unfunded asset retirement liability	–	5,143,939
Remeasurement gain	–	623,590
Decrease in operating surplus	\$ (3,445,106)	\$ (2,925,259)
Allocated as follows:		
Net transfers from (to) reserves	\$ (3,464,416)	\$ (2,942,962)
Change in Frontenac Community Arena	19,310	17,703
	\$ (3,445,106)	\$ (2,925,259)

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

## Schedule 1 – Continuity of Reserves and Reserve Funds

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022
Net transfer from (to) other funds:			
Transfers from operations	\$ 4,605,168	\$ 6,173,380	\$ 6,012,831
Transfer to capital acquisitions	(8,069,584)	(9,116,342)	(9,236,068)
Reserves and reserve fund balances, change in year	(3,464,416)	(2,942,962)	(3,223,237)
Reserves and reserve fund balances, beginning of year	23,292,333	23,292,333	26,515,570
Reserves and reserve fund balances, end of year	\$ 19,827,917	\$ 20,349,371	\$ 23,292,333
<b>Composition of Reserves and Reserve Funds:</b>			
		2023	2022
Reserves and reserve funds set aside for specific purposes by Council:			
Fiscal:			
Working capital		\$ 3,959,358	\$ 4,971,366
COVID-19		219,515	219,515
Election		59,450	30,429
Climate		100,000	100,000
Protective inspection rate stabilization		1,949,550	1,747,071
		6,287,873	7,068,381
Equipment and infrastructure:			
Global		3,597,676	5,264,774
Vertical		1,526,811	1,426,565
Roadways		1,062,495	927,391
Linear		1,963,538	1,693,538
Rolling stock		1,579,249	2,733,687
Future landfill closing		411,049	562,267
Water infrastructure		1,707,902	1,442,731
Stabilization		2,212,778	2,172,999
		14,061,498	16,223,952
Total reserves and reserve funds		\$ 20,349,371	\$ 23,292,333

## INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Township of South Frontenac:

### ***Opinion***

We have audited the financial statements of the Trust Funds of The Corporation of the Township of South Frontenac (the "Entity"), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of financial activities and changes in fund balance for the year then ended
- the statement of remeasurement gains and losses for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its results of operations for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

[DATE]

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

## Trust Funds Statement of Financial Position

December 31, 2023, with comparative information for 2022

	Fire Trust	Portland Historical Trust	Cemetery Perpetual Care	Monument Perpetual Care	Muriel Burns	OHRP	Grant Family Memorial Endowment	2023 Total	2022 Total
<b>Assets</b>									
Cash	\$ 23,239	\$ 33,561	\$ 257,659	\$ 63,680	\$ 25,000	\$ –	\$ 28,975	\$ 432,114	\$ 376,734
Investments (note 5)	–	–	344,546	55,413	–	–	–	399,959	394,087
Term deposits	–	7,022	–	–	–	–	–	7,022	6,706
Long-term notes receivable	–	–	–	–	–	4,175	–	4,175	4,175
	\$ 23,239	\$ 40,583	\$ 602,205	\$ 119,093	\$ 25,000	\$ 4,175	\$ 28,975	\$ 843,270	\$ 781,702
<b>Liabilities and Fund Balance</b>									
Fund balance	\$ 23,239	\$ 40,583	\$ 602,205	\$ 119,093	\$ 25,000	\$ 4,175	\$ 28,975	\$ 843,270	\$ 781,702
Fund balance consists of:									
Fund balance	\$ 23,239	\$ 40,583	\$ 592,713	\$ 117,578	\$ 25,000	\$ 4,175	\$ 28,975	\$ 832,263	\$ 776,565
Accumulated remeasurement gains	–	–	9,492	1,515	–	–	–	11,007	5,137
	\$ 23,239	\$ 40,583	\$ 602,205	\$ 119,093	\$ 25,000	\$ 4,175	\$ 28,975	\$ 843,270	\$ 781,702

See accompanying notes to financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds

Statement of Financial Activities and Changes in Fund Balance

December 31, 2023, with comparative information for 2022

	Fire Trust	Portland Historical Trust	Cemetery Perpetual Care	Monument Perpetual Care	Muriel Burns	OHRP	Grant Family Memorial Endowment	2023 Total	2022 Total
<b>Revenue:</b>									
Sales of perpetual care	\$ -	-	\$ 36,534	\$ 5,000	\$ -	\$ -	\$ -	\$ 41,534	\$ 14,800
Donations	50	11,084	-	-	-	-	-	11,134	1,100
Interest earned	1,160	1,498	17,722	3,777	-	-	1,449	25,606	21,738
	1,210	12,582	54,256	8,777	-	-	1,449	78,274	37,638
<b>Expenses:</b>									
Transfer to operating fund	-	-	22,576	-	-	-	-	22,576	13,093
Annual surplus	1,210	12,582	31,680	8,777	-	-	1,449	55,698	24,545
Fund balance, beginning of year	22,029	28,001	561,033	108,801	25,000	4,175	27,526	776,565	752,020
Fund balance, end of year	\$ 23,239	\$ 40,583	\$ 592,713	\$ 117,578	\$ 25,000	\$ 4,175	\$ 28,975	\$ 832,263	\$ 776,565

See accompanying notes to financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds

Statement of Remeasurement Gains and Losses

December 31, 2023, with comparative information for 2022

	Fire Trust	Portland Historical Trust	Cemetery Perpetual Care	Monument Perpetual Care	Muriel Burns	OHRP	Grant Family Memorial Endowment	2023 Total	2022 Total
Accumulated remeasurement gains, beginning of year	\$ -	-	\$ 4,638	\$ 499	\$ -	\$ -	\$ -	\$ 5,137	\$ 501
Unrealized gains (losses) attributable to long-term investments	-	-	4,854	1,016	-	-	-	5,870	4,636
Change in accumulated remeasurement gains	-	-	4,854	1,016	-	-	-	5,870	4,636
Accumulated remeasurement gains, end of year	\$ -	-	\$ 9,492	\$ 1,515	\$ -	\$ -	\$ -	\$ 11,007	\$ 5,137
Accumulated remeasurement gains, comprised of: Guaranteed investment certificates	\$ -	-	\$ 9,492	\$ 1,515	\$ -	\$ -	\$ -	\$ 11,007	\$ 5,137

See accompanying notes to financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds  
Notes to Financial Statements

Year ended December 31, 2023

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## 1. Significant accounting policies:

The financial statements of The Corporation of the Township of South Frontenac Trust Funds ("Trusts") are prepared by management in accordance with Canadian Public Sector Accounting Standards.

(a) Basis of accounting:

These statements reflect the assets, liabilities, revenue and expenses of the Trusts.

(b) Revenue recognition:

Revenue and expenses are recorded on an accrual basis. The accrual basis recognizes revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

(d) Financial instruments:

On January 1, 2023, the Trusts adopted PS 3450 *Financial Instruments* which establishes accounting and reporting for all types of financial instruments, including derivatives as disclosed in Note 6. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market.

On application of this standard, unrealized gains and losses arising from changes in fair value are presented in the Consolidated Statement of Remeasurement Gains and Losses which records the remeasurement gains and losses for financial instruments measured at fair value. Unrealized gains and losses are realized upon settlement of the financial instrument when the financial instrument is sold or reaches maturity through the Statement of Financial Activities and changes in Fund Balances. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the Statement of Financial Activities and changes in Fund Balances.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (d) Financial instruments (continued):

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Consolidated Statement of Financial Activities and Changes in Fund Balances and any unrealized gain is adjusted through the Consolidated Statement of Remeasurement Gains and Losses.

#### Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

#### Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

### (e) Use of estimates:

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds  
Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 2. Ontario Home Renewal Program (O.H.R.P.)

The Ontario Home Renewal Program was established by the Ontario Ministry of Housing (“Ministry”) in 1973 to provide grants for municipalities to make loans to assist owner occupants to repair, rehabilitate and improve their homes to local property standards. Individual loans are limited to \$7,500 of which the maximum forgivable portion is \$4,000.

Ontario Home Renewal Program loans receivable at December 31, 2023 are comprised of repayable loans of \$4,175 (2022 - \$4,175). In the event of the sale or lease of the home or in the event of the homeowner ceasing to occupy the home, the balances of the repayable loan immediately become due and payable by the homeowner.

The OHRP program was discontinued by the Ministry in July 1993. At that time the Ministry requested the repayment of all trust funds held by the Corporation of the Township of South Frontenac. The cash accumulated in the trust fund is being repaid to the Ministry on an annual basis.

## 3. Financial instruments and risk management:

### Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates, impact the Trust’s income or the value of its holdings of financial instruments. Market factors include three types of risk: currency risk, interest rate risk and equity risk.

The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

There have been no significant changes to the market risk exposure from 2022.

#### (i) Currency risk:

Currency risk arises from the Trust’s operations in different currencies and converting non-Canadian earnings at different points in time at different foreign currency levels when adverse changes in foreign currency rates occur. The Trust does not have any material transactions or financial instruments denominated in foreign currencies.

#### (ii) Interest rate risk:

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. Financial assets and financial liabilities with variable interest rates expose the Trust to cash flow interest rate risk.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds  
Notes to Financial Statements (continued)

Year ended December 31, 2023

### 3. Financial instruments and risk management (continued):

Market risk (continued):

(ii) Interest rate risk (continued):

The Trust is exposed to this risk through its interest-bearing investments, including fixed income securities. As at December 31, 2023, had prevailing interest rates increased or decreased by 1%, assuming a parallel shift in the yield curve with all other variables constant, the estimated impact on the market value of investments would be approximately \$3,900 (2022 - \$3,900).

There has been no change to the interest rate risk exposure from 2022.

(iii) Equity risk:

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets. The Trust is not exposed to this risk based on the current investment portfolio.

### 4. Monument perpetual care:

Perpetual care receipts are reported on the cash basis of accounting and interest income is reported on the accrual basis of accounting. The capital balance of monument perpetual care includes the original capital contributions received as well as accumulated unspent income on the capital contributions received. The unspent income of \$36,335 (2022 - \$31,542) is available for future expenses related to monument perpetual care.

### 5. Long-term investments:

	Level	2023 Cost	2023 Market Value	2022 Cost	2022 Market Value
CIBC Wood Gundy:					
Cash	1	\$ 1,158	\$ 1,158	\$ 1,874	\$ 1,874
Accrued interest	2	793	793	1,077	1,077
Fixed income securities	2	387,000	398,008	386,999	391,136
		\$ 388,951	\$ 399,959	\$ 389,950	\$ 394,087

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds  
Notes to Financial Statements (continued)

Year ended December 31, 2023

---

## 5. Long-term investments (continued):

All of the above investments are valued as Level 2 investments. The investments are valued based on the degree to which the fair value is observable, as follows:

- (i) Level 1 Unadjusted quoted market prices in active markets for identical assets or liabilities;
- (ii) Level 2 Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- (iii) Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

## 6. Change in accounting policy - adoption of new accounting standards:

- (a) The Trusts adopted the following standards concurrently beginning January 1, 2023 prospectively: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments*, and PS 3450 *Financial Instruments*.

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Financial Activities. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denoted in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses.

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds  
Notes to Financial Statements (continued)

Year ended December 31, 2023

---

## 6. Change in accounting policy - adoption of new accounting standards (continued):

(a) (continued):

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

(i) Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

(ii) Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

In accordance with PS 3450 *Financial Instruments*, the financial statements of prior periods were not restated on transition. Consequently, the accounting policies for recognition, derecognition and measurement of financial instruments applied to the comparative information reflect those disclosed in the 2022 financial statements.

# THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC

Trust Funds  
Notes to Financial Statements (continued)

Year ended December 31, 2023

---

## 6. Change in accounting policy - adoption of new accounting standards (continued):

(a) (continued):

(ii) Fair value hierarchy (continued):

Any difference between the financial instruments' fair values as at January 1, 2023 and previous carrying amounts as at December 31, 2022, excluding previously recognized exchange gains and losses, were recognized as an adjustment to the opening balance of accumulated remeasurement gains and losses.

DRAFT

# Township of South Frontenac Staff Report

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**To:** Council  
**From:** Office of the Clerk  
**Date of Meeting:** December 3, 2024  
**Subject:** Disposition of Surplus Land  
**Report Number:** 2024-202

---

## Summary

The purpose of the Report is to provide Council with additional information and recommend Council approval of the disposition of surplus land known as Roll Number 102904002030450, PT LT 10 CON 13 LOUGHBOROUGH AS IN FR156156; SOUTH FRONTENAC as surplus land as per By-law 1999-0025.

## Recommendation

That staff be directed to dispose and transfer the surplus land described as Roll Number 102904002030450, PT LT 10 CON 13 LOUGHBOROUGH AS IN FR156156; SOUTH FRONTENAC to the Land Conservancy for Kingston, Frontenac, Lennox & Addington subject to the following conditions:

1. That the boundary of the property be properly defined to prevent trespassing on neighbouring properties;
2. That the agreement stipulate that the Land Conservancy for Kingston, Frontenac, Lennox & Addington Conservancy agrees that the property would remain in the Conservancy's ownership, and in the future should it become necessary to transfer the ownership, the property would be transferred to another conservation minded group consistent with clause 9 the Conservancy's articles of continuance; and
3. That the Land Conservancy for Kingston, Frontenac, Lennox & Addington Conservancy be responsible for all legal fees associated with the land transfer.

## Background

At the [September 10, 2024](#) meeting of Council, staff presented a report to provide background information regarding a request to declare land described as Roll Number 102904002030450, PT LT 10 CON 13 LOUGHBOROUGH AS IN FR156156; SOUTH FRONTENAC as surplus land as per By-law 1999-0025.

Following consideration of the Report, Council approved the following resolution:

“Resolution No. 2024:17:07

Moved by Councillor Sleeth  
Seconded by Councillor Leonard

That Council support declaring roll # 102904002030450 as surplus land.”

Subsequently, at the [November 19, 2024](#) meeting of Council, as prescribed in By-law Number 1999-0025 and By-law 2002-92, a public meeting was held regarding the proposed disposition of surplus land.

### **Discussion/Analysis**

During the Public Meeting held on November 19, 2024, a member of the public requested that should the land in question be transferred to the Land Conservancy for Kingston, Frontenac, Lennox & Addington that the boundary of the property be properly defined to ensure that trespassing does not occur on neighbouring properties. In response to this concern the following response was provided by Murray Beckel, Land Acquisition Committee Chair, Land Conservancy for Kingston, Frontenac, Lennox and Addington:

“In terms of the marking of the property, our Conservancy does not intend to allow public use or access as the purpose is to hold the property as a nature reserve for ecological conservation. Consequently it is our intent to sign the property boundary to discourage access by the public, such signage typically reads no trespassing and/or private property. We also spoke to the neighbour to the north following the public meeting, and we intend to meet the owner on site in the future to GPS their southerly property markers/cairns so that our Conservancy clearly knows where the neighbour’s property begins.”

Additionally, Murray Beckel confirmed that:

“The Conservancy agrees that the property would remain in the Conservancy’s ownership, and in the future should it become necessary to transfer the ownership, the property would be transferred to another conservation minded group consistent with clause 9 the Conservancy’s articles of continuance.

The Land Conservancy for Kingston, Frontenac, Lennox & Addington further confirmed that the necessary funds are available to cover the legal fees associated with the land transfer.

Following consideration of the comments received during the Public Meeting, correspondence received from the public regarding this matter, and additional input from the Land Conservancy for Kingston, Frontenac, Lennox and Addington, staff recommend that the land described as Roll Number 102904002030450, PT LT 10 CON 13 LOUGHBOROUGH AS IN FR156156; SOUTH FRONTENAC be disposed of to the Land Conservancy subject to the following conditions:

1. That the boundary of the property be properly defined to prevent trespassing on neighbouring properties;

2. That the agreement stipulates that the Land Conservancy for Kingston, Frontenac, Lennox & Addington Conservancy agrees that the property would remain in the Conservancy's ownership, and in the future should it become necessary to transfer the ownership, the property would be transferred to another conservation minded group consistent with clause 9 the Conservancy's articles of continuance; and
3. That the Land Conservancy for Kingston, Frontenac, Lennox & Addington Conservancy be responsible for all legal fees associated with the land transfer.

### Financial Implications

There are none.

### Relationship to Strategic Plan

- Not applicable to this report.
- This initiative adheres to the following strategic pillars and directions of the 2023-2026 Strategic Plan.
  - Pillar: Sustainable Long-Term Prosperity

### Climate Considerations

- Not applicable to this report.
- This initiative supports climate change mitigation/adaption efforts in South Frontenac; and/or impacts the Township's resilience to climate change.

### Attachments

Exhibit A – Correspondence

### Approvals

Submitted By:



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James Thompson, Clerk

Approved By:



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Louise Fragnito, Chief Administrative Officer

**From:** [REDACTED]  
**To:** [jthompson@southfrontenac.net](mailto:jthompson@southfrontenac.net)  
**Subject:** Property Acquisition for Conservation  
**Date:** November 19, 2024 9:10:31 PM

---

Mr. James Thompson,  
Clerk, South Frontenac Township

Dear Mr. Thompson,

I am writing in support of the proposed sale of property Roll number 10904002030450 PT LOT 10 CON 13 LOUGHBOROUGH in South Frontenac Township, a notice about which was distributed recently. I am a property owner on North Otter Lake, which is near the subject property, and have recently retired from membership of the Board of the Friends of Frontenac Park after 23 years.

I support the sale of the property for conservation purposes, which results, as stated in the notice, the beneficial creation of a wildlife corridor between Frontenac Park and the Kingston Field Naturalists' reserve to the west. Such corridors are beneficial the ecology of the region which is receiving growing recognition, noting that this area borders on the Frontenac Arch Biosphere Reserve.

Thank you very much.

Yours Sincerely,

Simon Smith

**From:** [REDACTED]  
**To:** [James Thompson](#)  
**Subject:** Question re proposed sale of municipal land (Roll Number 102904002030450)  
**Date:** November 19, 2024 9:44:55 AM

---

Good Morning,

I recognize that I have missed the deadline for comment to be considered at tonight's meeting; however, I am heartened to see so many words of support for the land's being used for nature reserve purposes/ a conservation corridor.

My question is: will it be stipulated in the deed of sale that the land should remain in a natural state in perpetuity? I would be disappointed to see a future sale that might change the land use.

Thank you for any reassurance you may be able to offer.

Regards,

Pamela Jones  
Property Owner, James Wilson Road

tel.: [REDACTED] (land line in Ottawa)

# Township of South Frontenac Staff Report

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**To:** Council

**From:** Office of the Chief Administrative Officer

**Date of Meeting:** December 3, 2024

**Subject:** Verona Housing – Architectural Services

**Report Number:** 2024-204

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## Summary

The purpose of this report is to seek approval to proceed with a request for proposal (RFP) architectural services for Verona Housing.

## Recommendation

That Council support awarding the Verona Housing Architectural Services in the amount of \$698,200 + HST to RAW Design.

## Background

On October 11, 2024, the Township released a Request for Proposal to provide for architectural services for the Verona Housing project. Bid submissions were received until November 11, 2024. Ten (10) submission were received which shows a strong interest for the project. Of the ten (10), four (4) scored over the minimum 80-point score:

- Arcadis IBI Group
- Bell & Associates
- Colborne, Kembel Architects
- RAW Design

Interview were help with all four (4) on November 26, 2024. From these interview and overall scoring, RAW design was selected as the successful proponent. RAW Design demonstrated a high degree of understanding including key factors such as understanding that the design needs to be completed in a manner that allows the density to be modified easily once servicing is determined and understanding the community impact this project will have.

The project scope includes 3 phases:

- i. Preliminary Design and approvals including public meetings
- ii. Construction Documents including building permit and tender documents
- iii. Construction including site visits to post-construction closeout

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As detailed in 2B Developments' attached assessment of the RFP process, RAW Design provided a thorough submission which clearly shows their understanding of the project. In RAW Design executive summary, they state:

*Our objective is to provide a high-value, locally focused housing solution that addresses the acute need for rental housing in the Township, with a particular focus on seniors who require housing that supports aging in place.*

### **Financial Implications**

Including the 2025 proposed capital budget allocation of \$100,000, a budget of \$275,000 would be available along with grants for which we have been successful through FCM and CMHC along with the FCM Studies grant which is currently being worked on for submission. The Studies grant would provide funding in the amount of \$250,000. Further, funding in the amount of \$346,000 is available through the County for this project and can be proportionally claimed at a rate of 33% of expenses.

### **Relationship to Strategic Plans**

- Not applicable to this report.
- This initiative adheres to the following guiding principle of the 2023-2026 Strategic Plan.
  - Priority: Community

### **Climate Considerations**

- Not applicable to this report.

### **Notice/Consultation**

2B Developments Inc.

### **Attachments**

Exhibit A – 2B Development Recommendation Report

### **Approvals**

Approved By:



Louise Fragnito, CPA CGA, Chief Administrative Officer

November 27th, 2024

## **Recommendation Report Verona Project – Architect Services RFP**

This Recommendation Report is being provided to summarize the results of the RFP for Architectural Services issued for the Verona project, and to provide our recommendation.

### **1. An overview of the RFP**

On October 11<sup>th</sup>, 2024, 2B Developments and South Frontenac issued an RFP for Architectural Services for the Verona Project. The RFP was posted on Biddingo.com, which had a submissions deadline of November 4<sup>th</sup>, 2024, along with other important dates. An Addendum was issued to extend the submission deadline from November 4<sup>th</sup>, 2024, to November 11<sup>th</sup>, 2024. The RFP closed on November 11<sup>th</sup>, 2024, at 4:00 PM.

The RFP included the following information and documents:

- A summary document which detailed the scope of the planned project, an outlined of the information on the feasibility of the project to date, an outline of the work completed to date, a summary of project objectives, and an anticipated timeline for work;
- A site map;
- Survey documents; and
- The initial concept design;

The RFP summary included the feedback that 2B Developments had received from council and details from discussions held with the CAO. Details regarding the ongoing work for the water and wastewater servicing for the project were also summarized, which included preliminary anticipated timelines. The RFP also summarized the proposed density (total unit count) as a range and required that respondents acknowledge that the final density and built form would ultimately be determined by both servicing and capital funding.

The RFP gained a high degree of market interest, and a total 10 competitive and complete submissions were made. All 10 respondents followed the requirements of the RFP, and none were disqualified on that basis, and proceeded to scoring.

The RFP required respondents to respond to five distinct areas which were:

- Experience & Qualifications
- Understanding of Objectives



- Quality of approach and methodology
- Work plan, schedule, and effort
- Financial proposal

Each category was explained and detailed, and each category had a total maximum point of 20, for a maximum score of 100 points.

## 2. Summary of the scoring

The RFP stipulated that responses would be scored out of a total of 100 points, and that a minimum of 80-points were needed. Of the 10 respondents, only 4 had scores that met the minimum 80-point score requirement, and therefore 6 respondents were disqualified. The following respondents met the minimum 80-point score:

- Arcadis IBI Group
- Bell & Associates
- Colborne, Kembel Architects
- RAW Design

2B Developments arranged interviews with each of the four respondents, which were held consecutively on November 26<sup>th</sup>, 2024. 2B distributed six questions to the selected candidates to review before the interview meeting. The questions focused on how the respondents would handle project delays and pauses that could happen (such as those related to servicing approvals). The questions also posed to the respondents how they would handle their fees and if there would increase if delays or pauses occurred. The questions also asked the respondents to expand on how they would set the project up for success, and what they believe are important factors to managing project success and mitigating project risks. The final question allowed the respondents to expand on what the project meant to them, why they were interested in the project, and anything else that they wanted to add.

## 3. Recommendation

**2B Developments is recommending that the Township of South Frontenac award the RFP for Architectural services to RAW Architects.**

Reasons for recommendation



RAW demonstrated a high degree of understanding of the project objectives and scored the highest out of all submissions with a score of 96 out of 100. The next highest scoring submission was 85. Although RAW was not the lowest financial bid, their submission demonstrated a clear understanding of several key factors listed within the RFP which included:

- An understanding that the proposed design should be completed in a manner that allows the density to be modified easily once servicing is determined;
- An understanding of the community impact that this project will have;
- An understanding to keep construction methods and material choices those that can be sourced locally; and
- An outline of how they would manage to keep costs controlled;

The interviews conducted focused on how the respondents would deal with delays such as adjusting internal capacity and whether fees would apply. RAW provided the most comprehensive response and addressed the question fully. The interviews also asked respondents to outline how they would set the project up for success, and RAW provided a comprehensive response with particularized steps.

The budget provided by RAW is under the proposed project budget that has been modelled for the project to date and includes services from development design to the completion of construction.

Regards,

*Lindsay Blair*

Executive Director, 2B Developments

	Arcadis	BBA	Bell	CKA	CSV	DCA	Hobin	Kearns	LGA	RAW
<u>Experience &amp; Qualifications</u>	19	16	19	18	20	18	19	17	17	19
<u>Understanding of Objectives</u>	20	8	18	17	14	14	15	11	11	20
<u>Quality of Approach &amp; Methodology</u>	15	11	16	14	15	15	13	13	11	20
<u>Work plan, schedule, effort</u>	13	10	13	18	14	12	16	13	14	19
<u>Financial</u>	18	6	18	17	16	13	11	9	10	18
Total	85	51	84	84	79	72	74	63	63	96

# Township of South Frontenac Staff Report

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**To:** Council

**From:** Office of the Chief Administrative Officer

**Date of Meeting:** December 3, 2024

**Subject:** Verona Housing – CHIF Grant

**Report Number:** 2024-203

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## Summary

This report seeks Council approval to apply for the CHIF grant application in relation to the Verona Housing project.

## Recommendation

That Council support staff in moving forward with the CHIF grant application submission, and;

That Council authorize the Clerk and Mayor to sign off on grant agreements for the CHIF grant, if successful.

## Background

As we continue to work through the servicing study phases, staff are also currently taking other steps in to continue to move the project forward such as detailed survey work, environmental impact study and architectural services but also applying to available grants for the project.

## Discussion/Analysis

Based on the current status of the project, a recent grant opportunity announcement is available under the Canada Housing Infrastructure Fund (CHIF). CHIF is focused on supporting servicing infrastructure to support and increase the housing supply and accommodating community growth. Through the direct delivery stream, intended for projects with a high level of readiness, eligible costs between \$1 million and \$100 million in total would be supported. It is estimated that we would apply for 4.5 million in funding to support the full servicing process from Environmental Study to construction/installation. The CHIF program provides up to 50% funding. The grant requires substantial completion by 2031.

## Financial Implications

Any required Township portion will be part of future capital budgeting and financing.

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**Relationship to Strategic Plan**

- Not applicable to this report.
- This initiative adheres to the following strategic pillars and directions of the 2023-2026 Strategic Plan.
  - Pillar: People and Partnerships

**Climate Considerations**

- Not applicable to this report.

**Notice/Consultation**

Financial Analyst  
Lindsay Blair, 2B Developments

**Approvals**

Approved By:



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Louise Fragnito, CPA CGA, Chief Administrative Officer

# Township of South Frontenac Staff Report

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**To:** Council

**From:** Director, Public Services

**Date of Meeting:** December 3, 2024

**Subject:** Contract Extension – Environmental Monitoring and Reporting

**Report Number:** 2024-200

---

## Summary

The purpose of this report is to seek approval from Council to extend the existing landfill monitoring and reporting contract with Cambium for an additional three-year term.

## Recommendation

That Council approve a three-year extension to the Environmental Monitoring and Reporting contract with Cambium ending on April 30th, 2027; and

That the terms and conditions governing the Environmental Monitoring and Reporting contract be subject to the details outlined in the proposal attached as Exhibit A of Report # 2024-200.

## Background

The Township currently owns and operates five active landfill sites and has an additional three closed sites that are all subject to environmental monitoring and reporting. Each site is subject to a site-specific Environmental Compliance Approval issued by the Ministry under the Environmental Protection Act.

In 2015, all four Townships in Frontenac County issued a joint Request for Proposal for consulting services for Environmental Monitoring and Reporting. Cambium Inc. was awarded the initial contract for the services back in 2015. The consulting services contract later extended a second time in March of 2020. That contract is currently set to expire on April 30<sup>th</sup>, 2025, with the submission of the 2024 Annual Reports.

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## Discussion/Analysis

Cambium (Kingston/Peterborough) has provided environmental consulting services to the Township for its landfill sites since 2015. Professional services provided under this contract have included a broad range of environmental support which includes:

- Environmental monitoring programs (groundwater, surface water and landfill gases)
- Annual topographic surveys and volumetric calculations
- Data analysis, mapping, and regulatory reporting
- Regulatory compliance and risk management support
- Direct reporting and communications with the Ministry
- Financial reporting to support asset retirement obligations
- Annual presentations and updates to Township Council

Cambium has provided a high level of service to the Township over the years and has successfully advocated for numerous monitoring programs changes with the Ministry of Environment, Conservation and Parks. Some key project changes include:

- a) Elimination of summer sampling events at Bradshaw, Salem, and Crow Lake waste disposal sites.
- b) Elimination of monitoring and reporting requirements at the Fish Creek waste disposal site (May 2024).
- c) Reduced reporting frequency at Crow Lake waste disposal site to a 5-year cycle.
- d) Reduced reporting frequency at Massassauga waste disposal site from annual to biennial cycle (March 2023).
- e) Reduced the analytical suite of groundwater and surface water testing at several sites (Portland, Massassauga and Green Bay).

All of these monitoring and reporting changes have resulted in annual savings and overall efficiencies in the Township's environmental programs. Cambium's office is actively working on several active applications with the Ministry relating to the Green Bay landfill (closure) and the Loughborough waste site (Phase 2B expansion / transfer station). Staff are currently recommending that the contract with Cambium be extended for an additional three-year period expiring on December 31st, 2027.

## Financial Implications

Cambium continues to provide ongoing support for the Township's landfill inspection, monitoring, reporting and compliance programs for the municipality's landfill assets. Table 1 below provides an outline of the actual expenses incurred as part of the program over the previous three years of the contract. Table 2 provides a summary of the forecasted contract costs for 2025 to 2027

**Table 1 – Historical Costs – Environmental Monitoring and Reporting (2022 – 2024)**

<b>Year</b>	<b>Forecasted Base Costs Estimated in 2020 (Excluding HST)</b>	<b>Actual Costs (Excluding HST)</b>
2020	\$68,150.00	\$71,177.28
2021	\$73,620.00	\$84,279.68
2022	\$68,150.00	\$72,885.01
2023	\$70,518.00	\$77,003.99
2024	\$76,017.00	\$77,423.98

**Table 2 – Proposed Costs – Environmental Monitoring and Reporting (2025 – 2027)**

<b>Year</b>	<b>Estimated Program Costs (Excluding HST)</b>
2025	\$96,720.00
2026	\$102,120.00
2027	\$94,160.00

Cambium’s proposal attached as Exhibit A includes a forecast of costs for each of the landfill sites over the next three years. The proposal costs capture the levels of service to support the current program and capture the following key changes:

- a) market cost increases relating to lab testing services
- b) compliance activities for Green Bay landfill (closure), and
- c) increased compliance activities for the Loughborough waste site (Phase 2B expansion / transfer station).

These forecasted costs will otherwise be included in the operating budget forecasts for 2025.

**Relationship to Strategic Plans**

- Not applicable to this report.
- This initiative adheres to the following guiding principle of the 2023-2026 Strategic Plan.
  - Priority: Choose an item.
  - Action Item (If Applicable): Insert Text

**Climate Considerations**

- Not applicable to this report.

**Notice/Consultation**

Director of Corporate Services / Treasurer

## Attachments

Exhibit A – Environmental Monitoring and Reporting Proposal – Nov 14, 2024

## Approvals

Prepared By: W. Troy Dunlop, C.E.T., Manager of Engineering and Capital Projects

Submitted By:



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Kyle Bolton, C.E.T., Director of Public Services

Approved By:



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Louise Fragnito, CPA CGA, Chief Administrative Officer

## Consulting Services Environmental Monitoring and Reporting



November 15, 2024

Prepared for:  
The Corporation of the Township of South  
Frontenac

Cambium Reference: 10532-001

**CAMBIUM INC.**

866.217.7900

[cambium-inc.com](http://cambium-inc.com)



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- Appendix A Summary of Monitoring Programs  
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Note: This proposal has been developed for The Corporation of the Township of South Frontenac in response to the Consulting Services Environmental Monitoring and Reporting and contains proprietary and confidential information exclusive to Cambium Inc. Content should not be disclosed in any manner to a third party without the prior written consent of Cambium.



## 1.0 Project Understanding

Cambium Inc. (Cambium) understands that the Township of South Frontenac (Township) requires environmental monitoring for their waste disposal sites (open and closed). This work is essential in maintaining compliance with Environmental Compliance Approvals for each of the nine waste disposal sites operated by the Township.

Cambium has been working for the Township since 2015 when the Townships of North, Central, and South Frontenac were looking for efficiencies with respect to their waste disposal site operations, particularly when it came to the costs related to monitoring and reporting for all sites.

Cambium looks forward to continuing their relationship with the Township and is pleased to provide our proposal for the environmental monitoring and reporting for the Township waste disposal sites for the years 2025 through 2027, ending with the submission of the 2027 annual reports in April 2028.



## 2.0 Cambium Inc.

Cambium is a consulting and engineering company that has been in business for nearly 20 years. Cambium guides good decisions to achieve client outcomes defined by their technical and financial objectives. Our preferred solutions are those that support sustainable development and environmental stewardship within the circumstantial opportunities and constraints. We offer integrated professional services designed to provide governments, corporations, and individuals with innovative, sustainable answers to everyday issues. Cambium works with clients and their project teams to support action grounded in a sound conservation ethic, designed with leading edge technologies, and tailored to reflect legislative and regulatory realities. Our philosophy is such that each client and project deserves an effective, sustainable, and affordable solution.

Cambium is one of the largest and fastest growing independent, employee-owned, consulting firms in Ontario. Headquartered in Peterborough, our operations are supported by regional offices in Kingston, Whitby, Barrie, and Ottawa. Our broad scope of services is built on the skills and expertise of our diverse team of over 200 professionals that includes engineers, geoscientists, hydrogeologists, biologists, ecologists, noise and vibration specialists, laboratory analysts, construction control inspectors, geographic information system (GIS) and drafting specialists, surveyors, technologists, and technicians. Cambium offers integrated high-quality expertise across four service themes: Environmental, Geotechnical, Construction Testing & Inspection, and Building Sciences.

### Why Choose Us?

Cambium provides personal quality service and work collaboratively with clients from start to finish. We are responsive and provide clients with value, practical solutions, and quality work without compromise to budget and project goals. We welcome the opportunity to work with clients that value the importance of mutual understanding, communication, and quality services. Cambium is large enough to have world-class expertise, but remains responsive and creative, delivering exceptional customer service to guide good decisions. These are just some of the many things that make Cambium unique.

### 2.1 Solid Waste Management, Disposal Sites Annual Monitoring Program Experience

Cambium has a dedicated team of professionals that are responsible for our waste resources management projects. We have extensive experience in completing annual monitoring, reporting, and various waste compliance tasks for multiple sites annually throughout Ontario. We currently have monitoring programs at over 70 waste disposal sites including many municipalities within the Counties of Frontenac, Renfrew, Hastings, Peterborough, and Haliburton and the Region of Durham. Annual tasks include groundwater, surface water, leachate, landfill gas, annual capacity surveys, review of operational activities, and reporting. Cambium has regularly been requested to assist our current municipal clients with various waste management compliance tasks such as data call submission, waste audits, responding to inquiries from the Ministry of the Environment, Conservation and Parks (Ministry), updated



operation plans, submission of Environmental Compliance Approval (ECA) applications for various purposes such as site closures, updated operation plans, site expansions, and administrative amendments, to name a few. Specifically, Cambium's broad experience with municipal waste sites has required the provision of expertise in many areas beyond annual monitoring and reporting, including the following:

- Environmental Assessments, Environmental Screening Processes, and Capacity Expansions
- Capacity studies and assessments
- Waste management plans and recycling strategies, including waste composition studies
- Contaminant attenuation assessments and property/groundwater rights acquisition
- Leachate management system performance assessments
- Hydrogeological assessments
- Long-term landfill gas emissions measurement and compliance assessment
- Routine Environmental Compliance Approval applications
- Residential supply well monitoring program assessments
- Control Document preparation including Development and Operation Plans, Transfer Station Plans, and Closure Plans

Cambium currently has a portfolio of over 70 waste disposal sites. All operations and monitoring reports are prepared in accordance with the Ministry Monitoring and Reporting for Waste Disposal Sites, Groundwater and Surface Water Technical Guidance Document (MECP, 2010) and each respective site approval. The report formats are consistent with those previously completed for the Township. All staff that stamp and seal the Annual Reports will be Certified Environmental Practitioners (CEP; i.e., qualified professionals) as required by Technical Guidance Document (MECP, 2010).

## 2.2 Cambium Accreditation & Memberships

Cambium holds Certificates of Authorization with the Professional Engineers of Ontario (PEO) and the Association of Professional Geoscientists of Ontario (APGO). In addition, both Cambium and various staff hold professional accreditations and memberships with:

- Professional Engineers of Ontario (PEO)
- Professional Geoscientists of Ontario (PGO)
- Association of Consulting Engineering Companies Ontario (ACEC)
- Ontario Association of Certified Engineering Technicians and Technologists (OACETT)
- Waste to Resource Ontario (W2RO)
- Ontario Onsite Wastewater Association (OOWA)
- Municipal Waste Association (MWA)
- Environmental Abatement Council of Ontario (EACO), Canadian Chapter of the EIA



As a consulting firm registered with certificates of authorization from the PEO and PGO, Cambium is committed to the integrity and professional conduct of our work. We maintain our responsibility to ensure our work is conducted in accordance with regulations and the results meet the requirements of our certifications. Cambium is committed to ensure employees with designations/certifications maintain their licenses and complete the applicable continued education credits.

### 2.3 Cambium Competitive Advantage

Cambium Services Schedule of Costs reflects our firm commitment to quality, attention to detail, practical solutions, and cost certainty.

**Needs Assessment** – Cambium professionals know how important it is to understand context, therefore our first step is always to develop a familiarity with the client organisation, its operations, and its structure. As a result, projects are tailored to offer a service that will address specific needs, rather than provide stock answers.

**Cost Certainty** – Cambium stands behind the associated costs offered in every proposal issued based on the specific background contextual knowledge. Hidden disbursements charges and administrative fees are not added later. The scope of a project is designed in logical stages to limit and predict add-ons and unexpected costs before they are incurred.

**Sensible, Pragmatic Solutions** – Cambium is committed to providing sound, practical advice to clients. Drawing on our expertise and professional relationships we are able to understand what is required, we can recognize trouble spots quickly and we can identify solutions to address concerns both effectively and promptly. We offer pragmatic solutions to real world issues.

**Value** – Cambium clients can expect the best value for their dollar and know that their interests will be fairly represented. It is important that you can trust your consultants to provide the professional service you expect. Cambium professional and technical staff is available by phone, e-mail, or in person to address the issues that may arise.

### 2.4 Cambium Project Risk Management

Cambium understands the sources of risk associated with completing projects on behalf of municipal and other clients. As such, Cambium has several measures in place to ensure that all Clients can be assured that Cambium will adhere to all contract requirements and schedules. A detailed description of our accountability is outlined in our Quality Assurance Manual; however, a summary of some of the risk management policies Cambium has in place to ensure the project is completed on schedule and budget are included herein.

#### Planning and Scheduling

Cambium will continue to work with Township staff to plan and schedule all components of the scope of work, including notifying Township staff when Cambium will be on-site to complete



sampling. All scheduling of project tasks will meet the requirements of the site ECAs and Township needs.

### **Clear Communication**

Communication plays an important role in every project and even the best project management strategies will fail without proper communication. It is important to establish the lines of communication between the Township and Cambium as well as within the Cambium Project Team to bring about success with delivering the scope on time and within budget.

### **Staff Absenteeism**

Recognizing that individuals may periodically be unable to participate in project activities for reasons including illness and vacation, Cambium has structured back-up personnel into the project team. At all times, persons knowledgeable of the project will be available to ensure that the project is completed on schedule and within the agreed upon budget while still maintaining the rigorous quality standard required by Cambium.

**Cross-Trained Field Staff** - Cambium has developed a talented and well-rounded group of field technicians available to complete a multitude of tasks. Across all Cambium office locations, many of our technicians cross-trained in both geotechnical and environmental drilling and sampling techniques, well installation, testing, and sampling; and surveying (RTK and laser level). In this way, Cambium is well positioned to complete the field investigations simultaneously for multiple discipline purposes with a minimal number of field staff, which results in a cost and time savings for clients.

### **Staff Error**

Delays to project schedules and increases to the overall cost of a project can be caused by errors made in the field and by technical personnel. At Cambium, these risks are mitigated by the comprehensive project planning process that is implemented in advance of all environmental undertakings. During this process, all members of the project team are made aware of the requirements of the project and the specific details for which they are responsible. Training needs are identified at the onset of the project and personnel are required to be fully trained and competent before undertaking tasks. Field staff is supervised by senior staff to ensure that detailed field notes are completed on a daily basis and that site inspection forms and laboratory Chain of Custody forms are completed accurately and in full. In addition, Cambium cultivates a culture of personal accountability to foster pride in our employees and ensure the highest quality product for our clients.

### **Equipment Failure**

Field equipment is subject to harsh conditions and may fail despite routine preventative maintenance. Cambium invests in robust field equipment that is able to provide precise and accurate measurements under harsh conditions. All equipment is thoroughly inspected on a regular basis and, when necessary, is calibrated prior to use. Field instrument back-ups are available at all times.



## Field Conditions

Extreme weather conditions can cause unavoidable interruptions in the project schedule. The schedule proposed by Cambium has sufficient flexibility to allow for this type of delay without affecting the ability of Cambium to provide the deliverables to the client by the stated deadline.

## 2.5 Cambium Quality Control

Cambium works with clients to collect relevant, accurate information, undertake careful analysis, and identify opportunities and constraints, all with careful attention to detail. We will implement process control protocols to ensure the delivery of quality products to the Township. All tasks and task components will be clearly stated, and milestones will be identified for key project activities and deliverables. Sign off on deliverables will be obtained from the Township as required. Highlighted below are the control measures we will put in place specifically for this project:

- Work will be undertaken and comply with all environmental requirements stipulated through legislation, permitting, approvals, and authorizations.
- Regular internal team meetings to review the progress being made, to recognize and resolve problems early, and to ensure the project is progressing on-schedule and on budget.
- Fieldwork will be completed by experienced field technicians trained for proper sampling procedures, field observation documentation, inspections, and oral and written communication skills. Field findings will be communicated frequently with the Project Manager, and other pertinent technical staff.
- Internal quality assurance reviews of data collection and reports is undertaken by senior staff using a formalized checklist. Internal technical reviews ensure project deliverables are in line with project objectives and serve as one of the means of quality assurance and quality control.

Cambium has in place an extensive Quality Assurance Manual with the objective of providing legally defensible information that meets or exceeds customer and regulatory requirements. Our team also uses various control documents to establish the steps necessary to achieve Quality Control, which includes Standard Operating Procedures (SOP) and field notebooks (digital and hard copy) to document critical measurements and information observed and collected.

## 2.6 Health and Safety

Cambium is committed to protecting the health and safety of all employees. Protection of employees from injury or occupational disease is of paramount importance. To accomplish this, all employees are required to work in a safe manner and are responsible for reporting unsafe or unhealthy conditions to their supervisors and/or worker/management representative of the Joint Health and Safety Committee. Management is responsible for ensuring to take the appropriate steps to control or eliminate all potential hazards and to ensuring that safe and



healthy work conditions are maintained throughout the facilities of Cambium. To accomplish this, Cambium adheres to all legislative requirements including the Occupational Health and Safety Act and its regulations.

Cambium ensures that our field personnel are trained to assess and avoid hazards as they relate to each site. Prior to field personnel visiting the project site, the Cambium Project Manager/Coordinator will review the identified hazards with the field personnel. Based on the scope of work outlined herein, the review is anticipated to cover topics such as:

- Emergency Response, Emergency Plans and First Aid Measures
- Working at Heights and on Elevated Work Platforms, fall prevention system inspection, maintenance, and use
- Construction Safety, Trenching Safety and Traffic Control
- Radiation Safety and Transportation of Dangerous Goods
- Confined Space Entry, Working in a Confined Space, Entry Permits
- Flammable Materials Handling, Safe Lifting, Safe Storage and Handling
- Equipment and Machine Safety
- Biohazard Awareness, Wildlife Safety and Designated Substance Awareness
- Boaters Safety and Working in and Around Water Safety
- Use of Personal Protective Equipment (PPE) anticipated to be required at the project site, such as Hard Hats, Reflective Vests, Steel Toe Safety Footwear, Hearing Protection, Safety Glasses, Fall Protection, Respiratory Protection, Disposable Gloves, Single Use Coveralls

A site-specific health and safety plan (HASP) is created prior to the initiation of work. The HASP is updated as site conditions change.

The HASP includes site location information, client contact information, emergency meeting location and contact information, the closest hospital, directions to the work site from the nearest major intersection, hazard identification and associated controls, personal protective equipment requirements, a list of required permits, SDS requirements, subcontractor names and contact information and a site compliance agreement form.

All employees are required to participate in pre-start safety talks and tailgate site safety meetings. Employees will sign their names on the site compliance agreement form prior to the commencement of work. At the start of each day at the site, all Cambium employees are required to review the health and safety materials prepared for the work site. Employees are required to update site specific plans as site conditions change. Employees are required to adhere to any health and safety requirement of the constructor as long as it meets or exceeds the requirements of the Occupational Health and Safety Act.



### 3.0 Experience of Project Team

#### 3.1 Project Management

Cambium is proud to present the Township with a dedicated team of professionals that are responsible for our waste management projects; they are experts in the field. The key staff at Cambium that will be involved in this project are qualified as Competent Environmental Practitioners (CEP) for both groundwater and surface water as defined in the Ministry Technical Guidance document (Monitoring and Reporting for Waste Disposal Sites Groundwater and Surface Water).

Cambium proposes the individuals outlined below to comprise the project team. A brief description of everyone's role in the project is provided below.

#### Cambium Project Team

Individual	Project Role
Gary Muloin, EP, C.E.T.	Senior Project Manager
Stephanie Reeder, P.Geo., C.E.T.	Backup Project Manager/Senior Hydrogeologist (CEP)
Mike Pion, C.E.T.	Specialist
Nicole Morin	Field Coordinator
Bernie Taylor, P.Eng.	Project Engineer
Tina Curtin, C.Tech	Drafting Specialist
Various	Technicians/Technologists

#### Gary Muloin, EP, C.E.T. – Senior Project Manager

Gary holds a bachelor's degree in science from Trent University in Environmental Science and an Environmental Engineering Technology Diploma from Confederation College. Gary is certified by OACETT as a C.E.T.

During his previous position with the Ministry as Senior Environmental Officer, Gary gained over 20 years experience assessing environmental compliance requirements and a depth of knowledge related to waste management programs, waste destruction/recycling facilities, waste transfer facility operations, data management, and environmental approval requirements. In this position, he reviewed waste site monitoring reports for compliance, completed various environmental compliance related inspections and site visits, and produced detailed inspection reports. Gary joined the Cambium team in 2023 as a Senior Project Manager with the waste resource management team and assists with the implementation and completion of environmental monitoring programs and waste site annual reports, as well as preparing/writing assessments for required waste-related approvals. Gary is responsible for



project management in the form of client contact and communication, budgeting, project scheduling, and evaluation of the status of project deliverables.

Gary will serve as the Senior Project Manager for this contract and assume overall responsibility for scope and deliverables. Sufficient time has been allocated for Gary such that he can be directly involved throughout the project lifecycle and can communicate regularly with municipal staff. He will liaise regularly with the Township and ensure that all requirements are being met. Specifically, Gary will:

- schedule and participate in initial start up meeting with the Township
- set up the project in our Project Management Software Program, used for managing financial aspects of the project and invoicing
- contact the lab to confirm the project is proceeding and provide the lab with a tentative monitoring schedule
- provide communication and direction to the project team on what is required for project initiation
- establish communication with the Ministry on any active correspondence or action items that require Cambium's immediate involvement

Gary has successfully fulfilled this role for many projects, including a current portfolio of 10 municipal clients. including the Township of Bonnechere Valley and the Township of South Frontenac. During his time with the Ministry, as well as at Cambium, he has developed the following skills:

- provides consultation for any potential operational changes, environmental issues/challenges, client inquiries
- provides on-going communication with staff, including notification in advance of field programs and follow-up communication outlining the completion of field programs
- coordinating annual monitoring programs, ensuring all project staff have appropriate training and are following all applicable standards
- providing quality control for all field work, confirming all work is completed as required following outlined procedures
- communicating directly with municipal personnel with any issues that arise during the field program
- provide consultation to the Ministry, as required, and approved/requested by the Township

### **Stephanie Reeder, P.Geo., C.E.T.**

Stephanie holds a Technologist Diploma in Geotechnical Engineering from Fleming College, an honours degree in Physical Geography from Trent University, and is certified by the Ontario Association of Certified Engineering Technicians and Technologists (OACETT) as a Certified Engineering Technologist (C.E.T.) and by the Association of Professional Geoscientist of Ontario (APGO) as a Professional Geoscientist (P. Geo.). Stephanie is also a member of the Solid Waste Association of North America (SWANA), Ontario Waste Management Association (OWMA), and Municipal Waste Association (MWA). She has attended courses such as



Integrated Solid Waste Management Systems, Design of Municipal Solid Waste Landfills, Contaminated Soil and Groundwater Chemistry, Assessment and Remediation, and Applied Groundwater Flow & Contaminant Transport Modelling. Stephanie is the Group Manager for the Waste Resources Management and Geomatics & and Data Management Teams and one of Cambium's Senior Hydrogeologists.

Stephanie has over 20 years of experience in the design, coordination, and completion of environmental consulting projects, including annual monitoring programs for over 80 municipal waste sites. Annual tasks include those required by this contract, including monitoring and reporting, annual financial reporting, surveying, data evaluation, well drilling, regular meetings with municipal staff, Township, and Ministry representatives, and so on. She has supported several municipalities with design and operation plan development and implementation, site closures, site expansion, computer aided drafting, groundwater modelling (in support of site expansions or CAZ assessments), solid waste management and waste diversion long term planning, and environmental assessments/screenings. Stephanie meets the requirements for both the Groundwater and Surface water Competent Environmental Practitioner (CEP) as defined in the Reporting Guidelines and will provide final review of all reports.

Stephanie is an experienced team lead and will serve as the Back-up Project Manager for this contract, as well as the CEP for the annual monitoring reports.

### **Mike Pion, C.E.T.**

Mike holds an Environmental Technology diploma from Fleming College and is certified by OACETT as a C.E.T. Mike recently completed a Contaminated Soil and Groundwater Chemistry, Assessment and Remediation through EPIC.

Mike is a Specialist and has been with Cambium since 2015. Mike has worked extensively with Cambium's landfill monitoring projects, which have included executing the fieldwork for over 70 landfill sites as part of the Annual Monitoring Programs, including field sampling, data evaluation, report preparation, and support on municipal financial reporting. In addition to annual monitoring programs, Mike has also been responsible for the completion of several environmental drilling programs, which included the installation and survey of monitoring wells, as well as extensive Per-and Polyfluoroalkyl Substances (PFAS) monitoring programs at several landfill sites. He is a C.E.T. and can preform some repairs to monitoring wells during completion of the monitoring program.

In addition to his work on annual monitoring and reporting programs, Mike is responsible for coordinating field programs (well drilling, subcontractors such as archaeologists), completing compliance related tasks for landfill monitoring programs (ECA applications, preparing Action Plans), preparing technical reports for Environmental Assessments/Screenings and supporting documents required for regulatory approvals, working with various ministries to coordinate approvals (e.g., LUP from MNRF), and participating in engagement programs (e.g., Indigenous, public).



Mike will be responsible for supporting Gary and Nicole to ensure that Ministry procedures are fully understood and properly implemented for both field work and reporting. Mike will support Gary with any tasks that arise throughout the monitoring program, such as trigger assessments, reviewing correspondence, coordinating data input, and report preparation.

### **Nicole Morin**

Nicole holds a dual diploma in Ecosystem Management Technician and Environmental Technician from Fleming College. Nicole recently completed a Contaminated Soil and Groundwater Chemistry, Assessment and Remediation through EPIC.

Nicole has been with Cambium since 2016 and is currently the Field Coordinator for Cambium's landfill monitoring projects. She supports Cambium project managers by coordinate the field teams for all landfill monitoring programs. She will coordinate the field sampling requirements for this Contract, working directly with Mike, Gary, and Cambium field technicians and technologists.

### **Bernie Taylor, P.Eng.**

Bernie holds a Bachelor of Engineering degree from Dalhousie University and a Master of Environmental Studies degree from York University. Bernie is a licensed Professional Engineer (P.Eng.) with Professional Engineers Ontario (PEO) and is a Qualified Person (QPESA) for Environmental Site Assessments under the Environmental Protection Act.

He has over 20 years of experience in the environmental field, working throughout Ontario. During this time, he's developed expertise conducting environmental site assessments (ESA), contaminated site remediation, drinking water treatment evaluations, waste site Design and Operation and Closure Plans, and ECA applications for water, biosolid spreading, and landfill operations. In addition to environmental work, he has provided contract administration and supervision for road rehabilitation construction projects. His clients to date include municipalities, developers, and companies from the mining, waste management and aggregate sectors.

Bernie is assigned as a Project Engineer for this project, available to provide technical analysis and review as required.

### **Tina Curtin, C.Tech**

Tina holds a Diploma as a Geomatics Technician and an Ontario College Graduate Certificate as a GIS Cartographic Specialist from Fleming College as a Cartographic Specialist. Tina is a Certified Technician with OACETT.

Tina is a Geomatics Specialist at Cambium and is the Team Lead for the Geomatics & Data Management group at Cambium. She has expertise in a variety of geospatial applications and creates high quality cartographic products for use in reports and as standalone maps. She has developed company efficiencies in map creation and produces a range of products including site plans, topographic maps, groundwater figures, regional maps, public consultation posters,



and various support figures for geotechnical and environmental projects. At Cambium, Tina is also involved in data acquisition and has conducted many small and large-scale topographic surveys, stakeouts, and municipal public works surveys.

Tina will be the geomatics specialist for this project. She will be responsible for preparing site plans and groundwater contour plans. She will complete the geomatics requirements for the monitoring reports and will also be involved with data analysis and interpretation using GIS technology.

### **Field Technicians/Technologists**

Cambium has developed a talented and well-rounded group of technicians available to complete a multitude of tasks. Across all Cambium office locations, many of our technicians are cross-trained in both drilling and sampling techniques, well installation, testing, sampling, etc. In this way, Cambium is well positioned to complete field investigations with staff from Cambium's nearest office, as well as simultaneously for multiple discipline purposes, which results in a cost and time savings for clients.

### **3.2 Sub-consultants**

The groundwater and surface water samples will be submitted to a laboratory accredited by the Canadian Association of Environmental Analytical Laboratories (CALA) and approved by the Township. Costing provided herein was based on pricing provided by Caduceon Environmental Laboratories Inc.

Caduceon has been completing analysis related to annual landfill monitoring programs throughout Ontario for more than 25 years and currently conducts analysis for at least 200 hundred different landfill sites.



## 4.0 Approach and Methodology

This section provides general methodology to complete the required work program. Cambium will execute the project in a logical and transparent manner within the allocated schedule and budget. All activities will be traceable and understandable and allow Council, staff members, and the public to clearly understand the necessity for and status of project activities.

### 4.1 Environmental Monitoring

Cambium has based our proposed work program for the annual monitoring and reporting on the currently approved and implemented work programs for each site.

The environmental monitoring work program will be completed consistent with:

- Cambium Standard Operating Procedures
- Monitoring and Reporting for Waste Disposal Sites Groundwater and Surface Water Technical Guidance Document (MOE, November 2010)
- Guidance Manual for Landfill Sites Receiving Municipal Waste (MOEE, 1993)
- Landfill Standards: A Guideline on the Regulatory and Approval Requirements for New or Expanding Landfilling Sites (MOE, January 2021)

Prior to collecting groundwater samples, water levels will be measured at each monitoring well using an electronic water level tape. Each groundwater monitoring well will then be purged of approximately three well bore volumes. The volume of water to be purged will be calculated on-site during the monitoring event using the measured water level and the well diameter. Samples will then be collected using the dedicated polyethylene tubing equipped with inertial lift footvalves. All groundwater samples will be filtered in the field with 0.45 µm filters, as required. Field measurements of pH, conductivity, dissolved oxygen, oxygen reduction potential, and temperature will be recorded at the time of sampling.

Surface water samples will be collected by immersing the sample container in the water body. Where sample bottles are prefilled with preservatives, a clean bottle will be used to collect and decant the water directly into the sample bottle. Where required (aluminum and mercury), samples will be lab filtered with appropriate filters (i.e., 0.2 µm and 0.45 µm). Field measurements of pH, conductivity, dissolved oxygen, oxygen reduction potential, and temperature will be recorded at the time of sampling. Surface water flow velocity will also be measured and recorded at each surface water sampling station requiring measurements, where a flow is present.

All samples will be submitted to an analytical laboratory accredited by CALA and analyzed for the parameters as per site specific requirements. A summary of the monitoring programs derived from the 2024 annual monitoring programs and deletions/additions approved throughout 2024 are included in Appendix A.



## 4.2 Annual Topographic Survey

Our team has extensive experience in surveying and performing volumetric calculations. Once annually, to be completed late in the year, all active sites will be surveyed to determine an accurate annual volume change. In addition, this data will be used to update the Site Plan for each site. As part of the surveys, all new or repaired monitoring wells installations will be surveyed to obtain accurate horizontal and vertical locations to update each Site Plan and groundwater flow data for the sites.

To complete the surveys, Cambium will use our Topcon Real Time Kinematic (RTK) enabled HiPer II system with an FC-25 field controller. The Hiper II is capable of sub centimetre accuracy. The survey will reference the established site benchmarks.

Where volume determinations are required, the data will be compared to the previous year's survey to estimate landfill usage using Autodesk AutoCAD Civil 3D and Digital Terrain Modelling (DTM). DTM is a computerized process that uses the prismatic volumetric difference of two digital terrain models (digital surfaces). The remaining volume will then be translated into remaining site-life by estimating the average annual air-space utilization (fill) rate for the site. The data will also be used to develop a topographic site plan for each year of the Site development.

## 4.3 Data Analysis and Reporting

Throughout the year, analysis will be reviewed upon receipt following each sampling event, particularly in reference to Site specific triggers. The Township representative will be contacted to discuss the preliminary results that require immediate attention.

The results of the monitoring tasks identified in the work program will be presented in a comprehensive report as per Ministry requirements. In addition to the comprehensive report, Cambium will prepare the Monitoring Screening Checklist, as required by the Ministry Monitoring and Reporting for Waste Disposal Sites, Groundwater and Surface Water, Technical Guidance Document (MOE, 2010).

The Report will contain annual environmental monitoring information similar to previous Annual Reports and as required by each respective ECA. Reports will include collated data from previous annual reports so that each annual report provides a historical perspective on the operation of the site.

A draft version of the Report and Ministry Screening Checklist will be prepared by the Project Team and submitted to the Township for appropriate review and comment, prior to the finalization of the report and submission to the Ministry as per the required submission date of each year. A hard copy and an electronic copy of the final report will be provided to the Township.



The Annual Report and Ministry Screening Checklists will be stamped and signed by a qualified person (Competent Environmental Practitioner (CEP) as defined in the Guidance Manual). The report may include but not be limited to the following items:

1. An Executive Summary.
2. A description of the methods used to complete the annual work programs including environmental monitoring, and site operations review, as provided by the Township.
3. Preparation of appropriate tables, figures, and plans, including historical data from previous annual reports.
4. The results of the environmental monitoring program, including groundwater, surface water, and landfill gas measurements, and assessment of the current impact of the sites relative to trigger mechanisms and legislated limits (i.e., Ontario Drinking Water Quality Standards, Reasonable Use Concept, Provincial Water Quality Objectives). Also included will be a summary of leachate characterization results.
5. Status of all monitoring wells and statement of compliance with R.R.O. Regulation 903.
6. Groundwater flow and contaminant migration analysis.
7. An updated site plan showing historical fill areas, the areas filled during the reporting period, areas planned for filling, buffer zones, limit of fill, topographic contours, etc. In addition, calculations of remaining capacity and remaining site life will be included. Progress of final cover, vegetative cover, and intermediate cover application.
8. A summary of the data required for the Township to complete the Municipal Financial Reporting, as required by the province.
9. A summary of the data on recycling and diversion activities.
10. Assessment of the operation of the site and the adequacy of and need to implement contingency plans.
11. Conclusions which will also include a statement of compliance with the site's ECA and will outline any recommendations for subsequent operating years.

#### **4.4 Presentations**

Cambium will attend and present a review of the findings of the annual monitoring program to Township staff and Council. One presentation per year has been assumed.



#### 4.5 Value Add

A key component to our annual monitoring services is supporting municipalities as they navigate the regulatory framework mandated by the Ministry. This includes not only completing the required (approved) monitoring and reporting, but also providing a comprehensive assessment and evaluating hydrogeologic and hydrologic conditions on an annual basis to assess potential impact pathways. This is undertaken to ensure that monitoring programs are appropriate for changing site conditions and secure ongoing environmental responsibility and public health. In some cases, this has led to reductions or the discontinuation of monitoring and reporting requirements. Since 2015, Cambium has worked on behalf of the Township with the Ministry to receive support for the following changes:

- Elimination of the summer sampling events at the Bradshaw, Salem, and Crow Lake waste disposal sites.
- Elimination of monitoring and reporting requirements at the Fish Creek Waste Disposal Site as of May 2024.
- Reporting at the Crow Lake waste disposal site was reduced to a 5-year frequency. Cambium is working to have monitoring and reporting discontinued for the site.
- Reduction of reporting requirements (annual to biennial) for Massassauga Waste Disposal Site as of March 2023.
- Monitoring and reporting at the Burridge waste disposal site is nearing completion. Limited monitoring in 2024 through 2026 to finalize discontinuation.
- Refined the monitoring program at several sites (e.g., removed one summer event at Portland, reduced analytical suite at Massassauga, reduced number of sampling wells at Green Bay, etc.).

The above-listed monitoring and reporting changes have resulted in annual savings for the Township. If awarded this project, Cambium will continue to critically evaluate environmental monitoring and reporting programs for Township waste management facilities to identify possible efficiencies while maintaining required environmental protection.

#### 4.6 Other Waste Management Compliance Tasks

Cambium, as part of its complete waste management service to the Township, will assist the Township as requested, with any regulatory agency or external organization consultation as necessary. This would include response to staff, Council, and public inquiries related to waste management, by-law review and recommendations, technical assistance with waste disposal site matters, and any other waste management matters that the Townships may request of Cambium's expertise. Some of the tasks Cambium has assisted the Township with over the past 10 years have included:

- Preparation of documentation required to respond to Ministry technical support comments or site inspections
- Support during meetings with Ministry staff
- Support for site compliance issues (Portland, Loughborough)



- Preparation of transfer station and closure plans for continued site operation (Loughborough, Green Bay)
- Assistance with partial site capping (Loughborough)
- Well Repairs
- Closure/Post-closure Costing
- Landfill Attendant Training
- D4 peer review
- Support for planning items (e.g., opinion of impacts from historical landfills)

Cambium would continue to provide the above related services on an as-needed basis, with scope of service and payment terms to be confirmed respective of particular circumstances, and the Township needs.

Cambium has varied experience with several municipalities, Ministry jurisdictions, and waste management practices throughout Ontario and will use that knowledge to advise the Township on any recommendations to assist with Ministry compliance or better operations. Best Management Practices for maximizing landfill life expectancy (compaction, alternative daily cover, diversion, etc.) and/or changes in the waste management industry that would improve operations (diversion market opportunities, new services (grinding, chipping), legislation, and compliance) will be reviewed and any opportunities to potentially increase the efficacy of waste management operations will be discussed with the Township.

#### **4.7 Additional Services Provided**

In addition to waste management projects, Cambium has provided various services for the Township, including the following to name a few:

- Construction, Testing, and Inspection projects
- Excess soil management
- Designated Substance Surveys
- Drinking water source protection studies/risk assessments
- Environmental Impact Studies
- Noise Impact Assessments

Cambium would be pleased to continue to provide the above listed services on an as-needed basis to support the Township with various infrastructure projects and regulatory compliance initiatives.



## 5.0 Project Schedule

Cambium has assumed the project will commence on April 1, 2025 and will terminate on April 30, 2028 (following the submission of the 2027 annual monitoring reports). A summary of the annual schedule requirements is included herein.

- Spring sampling is proposed for April/May, summer sampling in July/August, and autumn sampling in October/November. It has been estimated that the sampling events will require five to seven days each to complete.
- Annual capacity surveys will be completed in the autumn of each year, estimated to take five days in total.
- Site inspection/audits will be completed at all sites during at least one of the sample events.
- A minimum of one presentation will be held each year, to present the annual reports. Meetings will be held at the Township offices.

The draft annual reports will be provided to the Township for review a minimum of one month prior to the ECA submission deadlines.



## 6.0 Estimated Associated Costs

The following estimated costs are expected for the provision of the services proposed above. Please note that all costs are based on the identified scope of work to be completed and are exclusive of taxes and external fees. Professional services costs include professional fees, laboratory analysis, consumables, communication, travel, and printing. Although costs may vary between parts of the work program, the total collective costs for the items presented will not be exceeded without authorization from the Township.

For all approved additional person hours required to execute the project, the Township would be invoiced in accordance with the approved additional time and expenses.

In addition to the above, as part of our complete waste management services to the Township, we suggest that the Township set aside an additional 10% to 15% of the annual monitoring and reporting costs to cover additional waste management compliance tasks that arise throughout the year. To provide some insight into some of these costs, we have included proposed costs herein for the following:

- Any additional meetings, assumed to be held on-site with one Cambium team member
- Preparation of typical documentation that may be required to respond to Ministry technical support comments or Site inspections, the preparation of minor ECA amendment applications, etc.
- Well Repairs that often are observed during sampling events (casing replacements, pipe extensions or reductions, etc.)
- Closure/Post-closure Costing
- Landfill Attendant Training
- Support and/or review of Data Call submission

Typical costs for these items are included for information purposes only. As noted, Cambium would provide the above related services on an as-needed basis, with scope of service and payment terms to be confirmed respective of particular circumstances, and the Township's needs.



### 2025-2027 Work Program Estimated Costs

Site	Cost Item	2025	2026	2027
Portland WDS	Spring Sample	\$6,675	\$6,675	\$6,675
	Summer Sample	\$4,065	\$4,065	\$4,065
	Autumn Sample	\$5,955	\$5,955	\$5,955
	Survey	\$1,610	\$1,610	\$1,610
	Report	\$5,220	\$5,220	\$5,220
	<b>Total</b>	<b>\$23,525</b>	<b>\$23,525</b>	<b>\$23,525</b>
Loughborough WDS	Spring Sample	\$7,845	\$7,845	\$7,845
	Autumn Sample	\$7,470	\$7,470	\$7,470
	Survey	\$1,610	\$1,610	\$1,610
	Report	\$5,220	\$5,220	\$5,220
	<b>Total</b>	<b>\$22,145</b>	<b>\$22,145</b>	<b>\$22,145</b>
Bradshaw WDS	Spring Sample	\$3,710	\$3,710	\$3,710
	Autumn Sample	\$3,635	\$3,635	\$3,635
	Survey	\$730	\$730	\$730
	Report	\$4,210	\$4,210	\$4,210
	<b>Total</b>	<b>\$12,285</b>	<b>\$12,285</b>	<b>\$12,285</b>
Salem WDS	Spring Sample	\$4,620	\$4,620	\$4,620
	Autumn Sample	\$3,995	\$3,995	\$3,995
	Survey	\$730	\$730	\$730
	Report	\$4,210	\$4,210	\$4,210
	<b>Total</b>	<b>\$13,555</b>	<b>\$13,555</b>	<b>\$13,555</b>
Green Bay WDS	Spring Sample	\$3,315	\$3,315	\$3,315
	Summer Sample	\$1,470	\$1,470	\$1,470
	Autumn Sample	\$3,210	\$3,210	\$3,210
	Survey	\$730	\$730	\$730
	Report	\$4,210	\$4,210	\$4,210
	<b>Total</b>	<b>\$12,935</b>	<b>\$12,935</b>	<b>\$12,935</b>
Crow Lake WDS	Spring Sample	\$1,925	\$1,925	\$1,925
	Autumn Sample	\$2,075	\$2,075	\$2,075
	Report	-	-	-
	<b>Total</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
Massassauga WDS	Spring Sample	\$2,895	\$2,895	\$2,895
	Autumn Sample	\$2,820	\$2,575	\$2,575
	Report	\$-	\$4,210	-
	<b>Total</b>	<b>\$5,715</b>	<b>\$9,925</b>	<b>\$5,715</b>
Burrige Closed WDS <sup>1</sup>	Spring Sample	\$1,280	\$1,280	-
	Autumn Sample	\$1,280	\$1,280	-
	Report	-	\$1,190	-
	<b>Total</b>	<b>\$2,560</b>	<b>\$3,750</b>	-
<b>Total</b>	<b>\$96,720</b>	<b>\$102,120</b>	<b>\$94,160</b>	

Notes:

- Burrige Closed WDS is on an accelerated, limited sampling plan to support the discontinuation of monitoring and reporting. Approval is expected in 2027.



Task	Cost
Additional On-site Meetings (if required)	\$1,800
ECA Amendment Application (minor) /Response to Ministry Correspondence	\$1,900
Training Workshop	\$1,900
Closure/Post-closure Costs	\$1,725
Misc. Well Repairs (\$300/site)	\$2,700
Council Presentation	\$1,850

The following hourly rates apply for key staff:

Individual	Hourly Rate
Senior Project Manager	\$240
Specialist	\$155
Project Engineer	\$195
Technologist/Technician	\$100-\$125

## 6.1 Summary of Assumptions

Cambium has developed the costs presented above based upon the best information available and previous experience conducting this type of work and the following assumptions:

1. Cambium has assumed that the Townships will provide electronic copies of Site Plans, Drawings, and other related information in AutoCAD format, where available. Cambium has also assumed that the Townships will provide full access to any and/or all relevant technical reports, information, and similar documentation.
2. Cambium has assumed that full, unrestricted access to all areas of the waste disposal sites and adjacent land areas, watercourses, et cetera will be available during sampling, monitoring, and site visits.
3. Cambium has developed this work plan based on the current environmental compliance status of the waste disposal sites. Any proposed change in the current work program would result in an amended scope and associated costs to those presented in this work plan.

This proposal, the work program, and report are governed by the attached Qualifications and Limitations. It is possible that unforeseen or unknown conditions or occurrences will be encountered, which could alter the services described above. If it is anticipated that the Estimated Cost will be exceeded as a result of a change in the program scope or additional services, Cambium will promptly notify and consult with The Corporation of the Township of South Frontenac.



## 7.0 Closing

When reviewing the scope of work in this proposal, we trust you will recognize the quality, attention to detail, and client support associated with Cambium's services. If you have any questions or require clarification of any aspect of this submission, please do not hesitate to contact the undersigned at (705) 270-1314.

Cambium appreciates the opportunity to provide services for this project.

Respectfully submitted,

**Cambium Inc.**

Gary Muloin, C.E.T.

Senior Project Manager

Encl. General Terms of Client Engagement  
Financial Terms of Engagement  
Statement of Qualifications and Limitations  
Contact Details Form  
How to Make Payments to Cambium

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**Appendix A**  
**Summary of Monitoring Programs**

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Table 1 - Environmental Monitoring Program

Location	Task	Frequency	Parameters
<b>Groundwater</b>			
BH1, BH1A-R, BH02-5A, BH02-5B, BH10-1, BH10-3, BH10-4, MW101S, MW101D  QA/QC 1	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Sample Collection</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> </ul>	Twice annually (Spring (April/May) and Autumn (September/October))	Column 1, Schedule 5 of the <i>Landfill Standards</i> (alkalinity, ammonia, arsenic, barium, boron, calcium, chloride, chromium, conductivity, copper, iron, magnesium, manganese, mercury, nitrite, nitrate, TKN, pH, Phosphorus by ICP, potassium, sodium, TDS, sulphate, zinc, COD, DOC, phenols) aluminum, cobalt, silicon, strontium, vanadium, hardness, TSS, BOD, organic nitrogen (calculated)
BH10-2	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> </ul>	Twice annually (Spring (April/May) and Autumn (September/October))	-
BH10-1, BH10-3, BH10-4, BH02-5A  QA/QC 1 Trip Blank 1 Field Blank 1	<ul style="list-style-type: none"> <li>Sample Collection</li> </ul>	Once Annually (Spring)	EPA 624 VOCs
BH1A-R, BH02-5B	<ul style="list-style-type: none"> <li>Sample Collection</li> </ul>	Once every five years; next event in 2025 (Spring)	EPA 624 VOCs
<b>Surface Water (Drive-points)<sup>1</sup></b>			
P11, P12, P13, P14, P15, P16, P17, P18  QA/QC 1	<ul style="list-style-type: none"> <li>Water Elevations</li> <li>Sample Collection</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> </ul>	Three times annually (spring, summer, and autumn)	Column 4, Schedule 5 of <i>Landfill Standards</i> (alkalinity, ammonia, unionized ammonia (field, calculated), arsenic, barium, boron, cadmium, chloride, chromium, conductivity, copper, iron, lead, mercury, nitrite, nitrate, TKN, pH, total phosphorus, TSS, TDS, sulphate, zinc, BOD, COD, phenols), DOC calcium, magnesium, sodium, potassium, aluminum, beryllium, cobalt, manganese, molybdenum, nickel, silicon, silver, strontium, thallium, titanium, vanadium, hardness



<b>Surface Water<sup>2</sup></b>			
SL1, SL2, SL3, SL5, SL9  QA/QC 1	<ul style="list-style-type: none"> <li>• Surface Water Sampling</li> <li>• Flow estimates</li> <li>• Field measurements (pH, temperature, conductivity, dissolved oxygen, and oxygen reduction potential (ORP))</li> </ul>	Three times annually (spring, summer, and autumn)	Column 4, Schedule 5 of <i>Landfill Standards</i> (alkalinity, ammonia, unionized ammonia (field), arsenic, barium, boron, cadmium, chloride, chromium, conductivity, copper, iron, lead, dissolved mercury, nitrite, nitrate, TKN, pH, total phosphorus, TSS, TDS, sulphate, zinc, BOD, COD, phenols), DOC  calcium, magnesium, sodium, potassium, aluminum, beryllium, cobalt, manganese, molybdenum, nickel, silicon, silver, strontium, thallium, titanium, vanadium, hardness

Notes:

1. As per Ministry correspondence, surface water piezometers (drive-points) should be purged and metals must be field filtered.
2. Other surface water samples to be lab filtered for:
  - **Dissolved mercury** with a 0.45 micron filter
  - **Dissolved aluminum** with a 0.2 micron (clay free) filter
3. Lab to provide organic nitrogen and unionized ammonia calculations on CofA.



**Table 1 – Environmental Monitoring Program**

Location	Task	Frequency	Parameters
<b>Groundwater</b>			
BH02-3A, BH04-6A, BH04-6B, MWA(sh), MWA(dp), P-1, P-4, BH09-3A, BH09-3B QA/QC 1	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> <li>Groundwater sampling</li> </ul>	Twice annually (spring and autumn)	alkalinity, ammonia, barium, boron, chloride, DOC, hardness, iron, manganese, potassium, sodium, strontium, sulphate, TDS, pH, conductivity
BH02-1, BH02-2, BH02-3B, MWB, BH04-7A, BH04-7B, BH04-8A, BH04-8B, BH06-1A, BH06-1B, BH09-1A, BH09-1B, BH09-2A, BH09-2B, BH09-4A, BH09-4B, BH09-5A, BH09-5B, BH23-1, BH23-2A, BH23-2B, BH23-3 QA/QC 2 QA/QC 3	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> <li>Groundwater sampling</li> </ul>	Twice annually (spring and autumn)	aluminum, barium, beryllium, boron, cadmium, calcium, chromium, cobalt, copper, iron, lead, magnesium, manganese, molybdenum, nickel, potassium, silicon, silver, sodium, strontium, thallium, titanium, vanadium, zinc, alkalinity, ammonia, chloride, DOC, hardness, nitrate, nitrite, sulphate, TDS, TKN, hardness, pH, conductivity
BH02-2, BH06-1A 1 Trip Blank	<ul style="list-style-type: none"> <li>Groundwater sampling</li> </ul>	Once every two years (next in 2025; spring)	EPA 624 VOCs
<b>Surface Water</b>			
SW1, SW2, SW3 QA/QC 1	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> </ul>	Twice annually (spring and autumn)	alkalinity, ammonia, unionized ammonia (field, calc), arsenic, barium, boron, cadmium, calcium, chloride, chromium, conductivity, copper, iron, lead, nitrite, nitrate, TKN, pH, total phosphorus, TSS, TDS, sulphate, zinc, BOD, COD, phenols, DOC, potassium, sodium, hardness, magnesium, manganese, strontium, zinc <b>dissolved mercury</b>

**Dissolved mercury** to be lab filtered with a 0.45 micron filter for all surface water samples.  
 Lab to provide calculated unionized ammonia with provided field pH and temperature.



**Table 1 –Environmental Monitoring Program**

Location	Task	Frequency	Parameters
<b><u>Groundwater</u></b>			
MW102, MW103, MW104, MW105, MW106, MW107, MW108  QA/QC 1	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> <li>Groundwater sampling</li> </ul>	Twice annually  (spring and autumn)	alkalinity, ammonia, arsenic, barium, boron, cadmium, calcium, chloride, chromium, conductivity, copper, iron, lead, magnesium, mercury, nitrite, nitrate, TKN, pH, phosphorus by ICP, TSS, TDS, sulphate, zinc, BOD, COD, phenols, hardness, DOC, sodium
MW101	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> </ul>	Twice annually  (spring and autumn)	-
MW101, MW102, MW103, MW104, MW105, MW106, MW107, MW108	<ul style="list-style-type: none"> <li>Measure combustible gas % by volume methane</li> </ul>	Twice annually  (spring and autumn)	methane
<b><u>Surface Water</u></b>			
SW2, SW3, SW4  QA/QC 1	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> </ul>	Twice annually  (spring and autumn)	alkalinity, ammonia, unionized ammonia (field, calc), arsenic, barium, boron, cadmium, chloride, chromium, conductivity, copper, iron, lead, nitrite, nitrate, TKN, pH, total phosphorus, TSS, TDS, sodium, sulphate, zinc, BOD, COD, phenols, hardness, DOC <b>dissolved mercury</b>

**Dissolved mercury** to be lab filtered with a 0.45 micron filter for all surface water samples.  
 Lab to provide calculated unionized ammonia with provided field pH and temperature.



**Table 1 - Environmental Monitoring Programs**

Location	Task	Frequency	Parameters*
<b>Groundwater</b>			
GW1, GW3, GW4S, GW4D, GW5, GW6S, GW6D, GW8  QA/QC 1	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and ORP)</li> <li>Groundwater sampling</li> </ul>	Once annually  (spring)	Ammonia, TKN, nitrite, nitrate, BOD, COD, conductivity, pH, TDS, DOC, total phosphorus, phenol, TSS, alkalinity, chloride, sodium, calcium, magnesium, potassium, sulphate, arsenic, barium, boron, cadmium, chromium, iron, lead, manganese, mercury, zinc, hardness
GW1, GW3, GW4S, GW4D, GW5, GW6S, GW6D, GW8  QA/QC 1	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and ORP)</li> <li>Groundwater sampling</li> </ul>	Once annually  (autumn)	ammonia, nitrite, nitrate, BOD, COD, conductivity, pH, TDS, DOC, phenol, TSS, alkalinity, chloride, sodium, calcium, magnesium, potassium, sulphate, iron, manganese, hardness
<b>Surface Water</b>			
SW1, SW2, SW3, SW4, SW5, SW6  QA/QC 1	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and ORP)</li> </ul>	Twice annually**  (spring and autumn)	ammonia, TKN, TDS, nitrate, nitrite, BOD, COD, conductivity, pH, TSS, phenols, total phosphorus, alkalinity, chloride, calcium, magnesium, sodium, sulphate, arsenic, barium, boron, cadmium, chromium, copper, iron, lead, zinc, hardness, unionized ammonia (field, calc) <b>dissolved mercury</b>
SW1, SW2, SW3, SW4, SW5, SW6  QA/QC 1	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and ORP)</li> </ul>	**Should insufficient volumes be present this short suite can be analyzed	ammonia, TKN, TDS, nitrate, nitrite, BOD, COD, conductivity, pH, TSS, phenols, total phosphorus, alkalinity, chloride, calcium, magnesium, sodium, sulphate, iron, hardness, unionized ammonia (field, calc)

\*\*The following parameters should be priority for analysis when only limited sample volumes are present: alkalinity, conductivity, TDS, sulphate, chloride, hardness, boron, magnesium, sodium, calcium

**Dissolved mercury** to be lab filtered with a 0.45 micron filter for all surface water samples.

Lab to provide calculated unionized ammonia with provided field pH and temperature.



**Table 1 - Environmental Monitoring Program**

Location	Task	Frequency	Parameters
<b><u>Groundwater</u></b>			
MW101, MW102, MW103, MW104, MW106, MW107  QA/QC 1	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and oxygen reduction potential (ORP))</li> <li>Groundwater Sampling</li> </ul>	Twice annually  (spring and autumn)	Alkalinity, Ammonia, Arsenic, Barium, Boron, Cadmium, Calcium, Chloride, Chromium, Conductivity, Copper, Hardness, Iron, Lead, Magnesium, Manganese, Mercury, Nitrate, Nitrite, TKN, pH, Phosphorous by ICP, Potassium, Sodium, TDS, Sulphate, Zinc, COD, DOC, Phenols
MW101	<ul style="list-style-type: none"> <li>Groundwater Sampling</li> </ul>	Twice annually  (spring and autumn)	TSS, BOD
MW101, MW102, MW103, MW104, MW106, MW107  Trip Blank 1 QA/QC 1	<ul style="list-style-type: none"> <li>Groundwater Sampling</li> </ul>	Once every five years; next in 2024  (autumn)	EPA 624 VOCs
MW105	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> </ul>	Twice annually  (spring and autumn)	-
MW101, MW102, MW103, MW104, MW105, MW106, MW107	<ul style="list-style-type: none"> <li>Measure combustible gas % by volume methane</li> </ul>	Twice annually  (spring and autumn)	Methane
<b><u>Surface Water</u></b>			
SW1, SW2, SW3, SW4, SW5  QA/QC 1	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and oxygen reduction potential (ORP))</li> </ul>	Two times annually  (spring and summer)	Alkalinity, Ammonia, Unionized Ammonia (field, calc), Arsenic, Barium, Boron, Cadmium, Chloride, Chromium, Conductivity, Copper, Hardness, Iron, Lead, Nitrate, Nitrite, TKN, pH, Total Phosphorous, TSS, TDS, Sulphate, Zinc, BOD, COD, Phenols, sodium, calcium, magnesium  <b>Dissolved mercury</b>
SW1, SW2, SW3, SW4, SW5  QA/QC 1	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and oxygen reduction potential (ORP))</li> </ul>	Once annually  (autumn)	Alkalinity, Ammonia, Unionized Ammonia (field, calc), Boron, Chloride, Conductivity, Hardness, Iron, Nitrate, Nitrite, TKN, pH, Total Phosphorous, TSS, TDS, Sulphate, BOD, COD, Phenols, sodium, calcium, magnesium

**Dissolved mercury** to be lab filtered with a 0.45 micron filter for all surface water samples

Lab to provide calculated unionized ammonia with provided field pH and temperature.



**Table 1 – Groundwater and Surface Water Monitoring Program**

Location	Task	Frequency	Parameters
<b>Groundwater</b>			
GW1R, GW2R, GW3  1 QA/QC	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> <li>Groundwater Sampling</li> </ul>	Once annually  (spring)	alkalinity, ammonia, barium, boron, calcium, chloride, conductivity, iron, magnesium, nitrate, pH, sodium, TDS, sulphate, COD, DOC, phenols hardness
GW1R, GW2R, GW3  1 QA/QC	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> <li>Groundwater Sampling</li> </ul>	Once annually  (autumn)	ammonia, TKN, nitrite, nitrate, alkalinity, ammonia, arsenic, barium, boron, cadmium, calcium, chloride, chromium, conductivity, copper, iron, lead, magnesium, manganese, mercury, nitrite, nitrate, TKN, pH, phosphorus by ICP, potassium, sodium, TDS, sulphate, zinc, COD, DOC, phenols, hardness
GW1R, GW2R, GW3 1 Trip Blank 1 QA/QC	<ul style="list-style-type: none"> <li>Groundwater Sampling</li> </ul>	Once annually  (autumn)	benzene, 1,4 dichlorobenzene, dichloromethane, toluene, vinyl chloride
<b>Surface Water</b>			
SW1, SW2, SW3  1 QA/QC	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> </ul>	Twice annually  (spring)	alkalinity, ammonia, unionized ammonia (field, calc), chloride, chromium, conductivity, iron, nitrite, nitrate, TKN, pH, total phosphorus, TSS, TDS, sulphate, zinc, BOD, COD, phenols, hardness, calcium, magnesium
SW1, SW2, SW3  1 QA/QC	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> </ul>	Once annually  (autumn)	alkalinity, ammonia, unionized ammonia (field), arsenic, barium, boron, cadmium, chloride, chromium, conductivity, copper, iron, lead, nitrite, nitrate, TKN, pH, total phosphorus, TSS, TDS, sulphate, zinc, BOD, COD, phenols, hardness, calcium, magnesium <b>dissolved mercury</b>

**Dissolved mercury** to be lab filtered with a 0.45 micron filter for all surface water samples.

Lab to provide calculated unionized ammonia with provided field pH and temperature.



**Table 1 - Environmental Monitoring Program**

Location	Task	Frequency	Parameters
<b><u>Groundwater</u></b>			
GW1R, GW2, GW3, GW4, GW5R  1 QA/QC	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and oxygen reduction potential (ORP))</li> </ul>	Twice annually  (spring and late autumn)	ammonia, nitrite, nitrate, conductivity, pH, TDS, phenols, TSS, alkalinity, chloride, sodium, magnesium, sulphate, iron, hardness, boron
<b><u>Surface Water</u></b>			
SW1, SW2, SW3,  1 QA/QC	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, dissolved oxygen, and oxygen reduction potential (ORP))</li> </ul>	Twice annually  (spring and late autumn)	ammonia, unionized ammonia (field, calc), TDS, nitrite, nitrate, conductivity, pH, TSS, phenols, total phosphorus, alkalinity, chloride, sodium, magnesium, sulphate, iron, hardness, boron

All RDL should commensurate with the PWQO.

Lab to provide calculated unionized ammonia with provided field pH and temperature.

**Table 1 - Environmental Monitoring Programs**

Location	Task	Frequency	Parameters
<b><u>Groundwater</u></b>			
GW1R  1 QA/QC	<ul style="list-style-type: none"> <li>Groundwater Elevations</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> <li>Groundwater sampling</li> </ul>	Twice Annually 2024, 2025, 2026  (spring, autumn)	Chromium III, Chromium VI
<b><u>Surface Water</u></b>			
SW1, SW2  1 QA/QC	<ul style="list-style-type: none"> <li>Surface water sampling</li> <li>Flow estimates</li> <li>Field measurements (pH, temperature, conductivity, DO, and ORP)</li> </ul>	Twice Annually 2024, 2025, 2026  (spring, autumn)	Chromium III, Chromium VI



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**Appendix B**  
**Client Engagement Documents**

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## **General Terms of Client Engagement**

We thank you for the opportunity to provide service to you and your business. It is Cambium's policy that our customers review and sign the General Terms of Client Engagement when accepting our services. Please review this document, which sets out our terms of engagement, to ensure you understand the scope of our business relationship and expectations. We feel this is a prudent exercise to make certain we have the resources necessary to maintain healthy working relationships with our service providers and suppliers; a critical component of Cambium's prompt delivery of service to clients such as you.

### **Purpose and Scope**

Cambium is to provide The Corporation of the Township of South Frontenac with the scope of service described in the proposal Consulting Services Environmental Monitoring and Reporting dated 11/15/2024 and submitted to The Corporation of the Township of South Frontenac. Subject to any written agreement to the contrary, the scope is limited to the services described therein.

### **Responsibilities**

Clients are to arrange for reasonable access by Cambium to the subject site(s), relevant individuals, and documents, and shall be responsible for both the completeness and accuracy of the information supplied to us.

It is possible that unforeseen or unknown conditions or occurrences may be encountered at a site, which could alter the timing of the delivery of services. If this occurs, Cambium Inc. will promptly consult with *The Corporation of the Township of South Frontenac* for a satisfactory resolution but will act on the sole judgement of Cambium where risk to study team personnel is identified.

### **Confidentiality**

In conducting our scope of service, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. We will not disclose that information to other parties except as required or allowed for by law or with your express consent.



## **Financial Terms of Engagement**

### **Estimated Pricing**

Unless otherwise stated in writing, any estimates that we provide to you of our anticipated fees, disbursements, and charges for any services are only indicative of the amounts you can expect to be charged. Estimates are not quotes and are not binding on us.

### **Professional Services Fees**

The fee arrangement is based on the expected effort and the skill level of staff required within the presumed circumstances to complete the agreed scope of services. Where we have provided quotations for specific services within a proposal, the proposal will offer adequate detail of scope and schedule. In the event that circumstances of the services to be provided materially change from the original proposal, a revised quotation between the two parties will be agreed before any further work is undertaken.

### **Payment**

Please refer to 'How to Make Payments to Cambium' in the attached Client Project Information Form. The terms of payment are strictly 30 days from the invoice date. Overdue accounts (outstanding greater than 30 days) will incur a financing service fee of 1.5% per month. When Cambium is acting as a sub-consultant, the Client will honour our direct engagement and not convey any delays of payment experienced by the Client.

Should you not possess the current funds and/or are subject to a draw schedule that will impair your ability to meet your financial obligations with Cambium, we trust you will make the necessary arrangements to secure access to the appropriate funds independently. Cambium reserves the right, without penalty, to discontinue services in the event of non-payment that exceeds a reasonable limit of credit that we are able to extend to you.



## Acceptance of Obligations and Terms of Service

This engagement will start upon acceptance of the terms and obligations by The Corporation of the Township of South Frontenac as noted by execution of this letter. Alternately, in cases where the Client has issued a Purchase Order Number, Cambium will consider this an acceptance of the terms of our engagement as per the proposal scope of services and estimate of fees. Where time is of the essence, Cambium staff may begin service by special request of the Client and/or the presence of Cambium staff at the project site. However, until this letter is executed, or a Purchase Order Number is issued, Cambium reserves the right to discontinue service.

Please confer with me immediately to clarify or discuss any aspect of the terms of this engagement. If the terms are acceptable, please sign this Engagement Letter and forward it to me as evidence of your acceptance of the terms of our engagement. We also ask that you also send a completed Client Project Information Form at the same time to ensure our contact information for this specific project is accurate and complete.

We, The Corporation of the Township of South Frontenac agree to all of the terms and conditions as noted in this letter.

Consulting Services Environmental  
Monitoring and Reporting

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10532-001

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Project Name

Cambium Reference

Authorized Signature of The Corporation of  
the Township of South Frontenac

Printed Name

Position

Date



## Statement of Qualifications & Limitations

### Limited Warranty

In performing work on behalf of a client, Cambium relies on its client to provide instructions on the scope of its retainer and, on that basis, Cambium determines the precise nature of the work to be performed. Cambium undertakes all work in accordance with applicable accepted industry practices and standards. Unless required under local laws, other than as expressly stated herein, no other warranties or conditions, either expressed or implied, are made regarding the services, work or reports provided.

### Reliance on Materials and Information

The findings and results presented in reports prepared by Cambium are based on the materials and information provided by the client to Cambium and on the facts, conditions and circumstances encountered by Cambium during the performance of the work requested by the client. In formulating its findings and results into a report, Cambium assumes that the information and materials provided by the client or obtained by Cambium from the client or otherwise are factual, accurate and represent a true depiction of the circumstances that exist. Cambium relies on its client to inform Cambium if there are changes to any such information and materials. Cambium does not review, analyze or attempt to verify the accuracy or completeness of the information or materials provided, or circumstances encountered, other than in accordance with applicable accepted industry practice. Cambium will not be responsible for matters arising from incomplete, incorrect or misleading information or from facts or circumstances that are not fully disclosed to or that are concealed from Cambium during the provision of services, work or reports.

Facts, conditions, information and circumstances may vary with time and locations and Cambium's work is based on a review of such matters as they existed at the particular time and location indicated in its reports. No assurance is made by Cambium that the facts, conditions, information, circumstances or any underlying assumptions made by Cambium in connection with the work performed will not change after the work is completed and a report is submitted. If any such changes occur or additional information is obtained, Cambium should be advised and requested to consider if the changes or additional information affect its findings or results.

When preparing reports, Cambium considers applicable legislation, regulations, governmental guidelines and policies to the extent they are within its knowledge, but Cambium is not qualified to advise with respect to legal matters. The presentation of information regarding applicable legislation, regulations, governmental guidelines and policies is for information only and is not intended to and should not be interpreted as constituting a legal opinion concerning the work completed or conditions outlined in a report. All legal matters should be reviewed and considered by an appropriately qualified legal practitioner.

### Site Assessments

A site assessment is created using data and information collected during the investigation of a site and based on conditions encountered at the time and particular locations at which fieldwork is conducted. The information, sample results and data collected represent the conditions only at the specific times at which and at those specific locations from which the information, samples and data were obtained and the information, sample results and data may vary at other locations and times. To the extent that Cambium's work or report considers any locations or times other than those from which information, sample results and data was specifically received, the work or report is based on a reasonable extrapolation from such information, sample results and data but the actual conditions encountered may vary from those extrapolations.

Only conditions at the site and locations chosen for study by the client are evaluated; no adjacent or other properties are evaluated unless specifically requested by the client. Any physical or other aspects of the site chosen for study by the client, or any other matter not specifically addressed in a report prepared by Cambium, are beyond the scope of the work performed by Cambium and such matters have not been investigated or addressed.

### Reliance

Cambium's services, work and reports may be relied on by the client and its corporate directors and officers, employees, and professional advisors. Cambium is not responsible for the use of its work or reports by any other party, or for the reliance on, or for any decision which is made by any party using the services or work performed by or a report prepared by Cambium without Cambium's express written consent. Any party that relies on services or work performed by Cambium or a report prepared by Cambium without Cambium's express written consent, does so at its own risk. No report of Cambium may be disclosed or referred to in any public document without Cambium's express prior written consent. Cambium specifically disclaims any liability or responsibility to any such party for any loss, damage, expense, fine, penalty or other such thing which may arise or result from the use of any information, recommendation or other matter arising from the services, work or reports provided by Cambium.

### Limitation of Liability

Potential liability to the client arising out of the report is limited to the amount of Cambium's professional liability insurance coverage. Cambium shall only be liable for direct damages to the extent caused by Cambium's negligence and/or breach of contract. Cambium shall not be liable for consequential damages.

### Personal Liability

The client expressly agrees that Cambium employees shall have no personal liability to the client with respect to a claim, whether in contract, tort and/or other cause of action in law. Furthermore, the client agrees that it will bring no proceedings nor take any action in any court of law against Cambium employees in their personal capacity.



## CONTACT DETAILS FORM

### Primary Client Project Contact

**Cambium Reference:** 10532-001

Company: \_\_\_\_\_

Contact: \_\_\_\_\_ Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

#### Physical Address:

**Mailing Address:**  Same as Physical

Street: _____	Street: _____
City: _____	City: _____
Province/State: _____	Province/State: _____
PC/ZIP: _____	PC/ZIP: _____
Country: _____	Country: _____

### Billing / Payment Client Project Contact

Same as Primary

**P.O. Number:** \_\_\_\_\_

Company: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

#### Physical Address:

**Mailing Address:**  Same as Physical

Street: _____	Street: _____
City: _____	City: _____
Province/State: _____	Province/State: _____
PC/ZIP: _____	PC/ZIP: _____
Country: _____	Country: _____

Please copy the Primary Contact on all billing correspondence.



## Project Reporting Distribution List

In addition to Primary Contact, the following people should be copied on reporting:

Name: \_\_\_\_\_ Email: \_\_\_\_\_

Name: \_\_\_\_\_ Email: \_\_\_\_\_

Name: \_\_\_\_\_ Email: \_\_\_\_\_

Name: \_\_\_\_\_ Email: \_\_\_\_\_

Name: \_\_\_\_\_ Email: \_\_\_\_\_

## Cambium Senior Management Contact Information

In addition to your Cambium Project Lead, should you ever feel the need to speak with any senior staff, below they may be reached as follows:

**Phone:** 866.217.7900

**Email Format:** *firstname.lastname@cambium-inc.com*

Name	Title	Email
John Desbiens	President/CEO	john.desbiens
Jim Bailey	Vice President – Services	jim.bailey
Ron Savoy	Vice President – Business Administration	ron.savoy
Dave Bucholtz	Director – Program Operations	david.bucholtz
Stu Baird	Director – Technical Operations	stuart.baird



## How to Make Payments to Cambium

Retainer and invoice payments to Cambium can be made by cheque, credit card, email transfer, or wire transfer.

### Cheque

Please make the cheque payable to “Cambium Inc.” and send to our Main Office in Peterborough:

**Postal Delivery:**

PO Box 325, Peterborough, ON K9J 6Z3

**Courier or Hand Delivery:**

194 Sophia St, Peterborough, ON K9H 1E5

### Credit Card


When paying by credit card either in person or over the phone, please ask to speak with Accounts Receivable. Note that for your protection, we do not retain client credit card information on file.

### Email Transfer

Transfers of funds via email from your banking platform sent to [ar@cambium-inc.com](mailto:ar@cambium-inc.com). Please include the Cambium Reference # in the notes/message upon sending.

### Wire Transfer

Payments sent by wire transfer (also known as Electronic Funds Transfer or EFT) should be sent to our RBC Royal Bank receiving account using the following information. **Please include the Cambium Reference number ( 10532-001) in the Message section of the ETF.**

Cambium Inc. P.O. Box 325 Peterborough, ON, K9J 6Z3			
PAY TO THE ORDER OF _____		\$ _____	
		/DOLLARS	
	ROYAL BANK OF CANADA 401 George St. N. Peterborough, ON K9H 3R4	<b>VOID</b>	
MEMO _____			
	003 (Financial Institution#)	03782 (Transit)	1013317 (Account)

# Township of South Frontenac Staff Report

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**To:** Council

**From:** Director, Public Services

**Date of Meeting:** December 3, 2024

**Subject:** Proposed By-law to Establish Recreation Service Fees

**Report Number:** 2024-201

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## Summary

The purpose of the Report is to provide Council with a revised Recreation Service Fee & Facility Allocation Policy and additional supporting information based on the Public Meeting held on November 19, 2024 and recommend approval of the proposed By-law to Establish Recreation Service Fees, attached to the Report as Exhibit A.

## Recommendation

That the Recreation Service Fee & Facility Allocation Policy be approved as provided in Exhibit G of Report Number 2024-201.

That By-law 2024-77, attached to the Report Number 2024-201 as Exhibit A, being a By-law to Amend By-Law Number 2024-59, A By-Law to Establish Fees and Charges Collected by The Corporation of the Township of South Frontenac, as amended, be given first and second reading; and

That By-law 2024-77 be given third reading, signed and sealed.

## Background

At the November 19, 2024 meeting of Council, staff presented a report to provide background information regarding the proposed By-law to Recreation Service Fees. The report offered a detailed explanation of the proposed fees and previously approved in principal allocation policy. The meeting also served as a Public Meeting to provide all residents with the opportunity to speak to the proposed fees.

By providing universal access and ensuring that the allocation and fees are fair and equitable to all, the Township can better balance the increased costs in operating facilities along with the needs of the user groups. An improved funding model is required to continue to increase service levels and improve facilities. This can only be accomplished through taxes, user fees, or a reasonable combination of both.

## Discussion/Analysis

After review and consideration of the feedback received from the Public Meeting staff are recommending a phased in approach to user fees for existing frequent outdoor and indoor user groups as listed under exhibit F, for all fees except court and gazebo fees as listed in exhibit B. The intent is that by 2027 all groups will be paying the full rate proposed including the annual 4% increase. The 2025 and 2026 rates have been adjusted to reflect this approach as shown in Exhibit B. Any new groups or infrequent one-off facility bookings will be paying the full new rate as of January 1, 2025. A break down comparison outlining the annual operating costs of each bookable recreation amenity and the projected revenue for all groups based on the proposed fees at the full rate and the phased in rate can be found in Exhibit C.

There was discussion about establishing another category and criteria to exempt additional user groups beyond the ones captured through the established fee exemption considerations of the policy and after further review staff do not recommend further exemptions or the waiving of fees. The subsidy and exemption considerations are defined in Exhibit D and staff have provided a Recreation Fee Exemption Application request form (Exhibit E) that will be available for groups/individuals when an exemption is being contemplated. Those who do not meet the established exemption criteria yet feel that their event/activity should be considered can bring forward their application as a delegation to Council.

Staff feel strongly that waiving fees transfers baring the burden of operating costs to people that do not use or benefit the facilities by relying solely on the tax base to operate. What staff are suggesting is that the groups that use and benefit from these facilities help carry their weight in a more fair and measured way that accounts for the benefit they are receiving. They have guaranteed access to high-quality, well-maintained facilities. What we are asking them to pay is still extremely subsidized in recognition of not only their contribution to the spaces through taxes, but also their value in the community. The user fee takes some of the pressure off the non-users, making it more fair for all residents.

Further exemptions will dilute the policy and as per the Consultants report;

*'This is unsustainable in the context of growth, higher operating costs and the emergence of new sports and cultural interests. Unless revenues are increased, cost recovery will drop while service standards are expected to rise. Moreover, as regards the current levels of unpaid access to township assets, there is no value attached to these facilities or their upkeep - only recourse to the tax base, which include both users and non-users of the facilities and services.'*

## Financial Implications

Detailed fee schedule provided in Exhibit B.

## Relationship to Strategic Plan

Not applicable to this report.

This initiative adheres to the following strategic pillars and directions of the 2023-2026 Strategic Plan.

- Pillars: Sustainable Long-Term Prosperity
- Action Item (If Applicable): Insert Text

### Climate Considerations

Not applicable to this report.

This initiative supports climate change mitigation/adaption efforts in South Frontenac; and/or impacts the Township's resilience to climate change.

### Notice/Consultation

Not applicable.

### Attachments

Exhibit A – By-law 2024-77 - A By-law to Amend By-Law Number 2024-59, A By-Law to Establish Fees and Charges Collected by The Corporation of the Township of South Frontenac, As Amended

Exhibit B – Proposed Phased in Fee Schedule

Exhibit C – Potential Operating Revenue and Expenses

Exhibit D – Fee exemption considerations

Exhibit E – Recreation Fee Exemption Application request form

Exhibit F – Groups Subject to Phase-In Rate for the Recreation Facility Fee Schedule

Exhibit G – Consolidated Fees and Allocation Policy

### Approvals

Submitted By: Tim Laprade, Manager of Recreation and Facilities



Kyle Bolton, Director of Public Services

Approved By:



Louise Fragnito, Chief Administrative Officer

**By-Law Number 2024-77****A By-Law to Amend By-Law Number 2024-59, A By-Law to Establish Fees and Charges Collected by The Corporation of the Township of South Frontenac, As Amended**

**Whereas** the Council of The Corporation of the Township of South Frontenac enacted By-Law Number 2024-59, A Bylaw to Establish Fees and Charges to be Collected by The Corporation of the Township of South Frontenac, as amended;

**Whereas** the Council of the Township of South Frontenac considers it necessary and desirable to amend By-law 2024-59, as amended;

**Therefore Be It Resolved That** the Council of the Corporation of the Township of South Frontenac hereby enacts as follows:

1. Schedule "E" of By-law 2024-59, A By-Law to Establish Fees and Charges Collected by The Corporation of the Township of South Frontenac, as amended, is hereby further amended as follows:

- a) The existing table is deleted in its entirety and replaced with the following:

Description	Category 1 – Youth, seniors, not-for-profit		Category 2 – Adult users		Category 3 – Commercial use, non-residents		Effective Date
	New users	Phase in	New users	Phase in	New users	Phase in	
<b>Phased-in facilities</b>							<b>January 1, 2025</b>
<b>Community Halls – Storrington Centre, Glendower Hall, Harris Park Hall, Sydenham Library Community Room</b>							
Hourly rate	\$10.00	\$3.40	\$15.00	\$5.10	\$40.00	\$13.60	
<b>Rectangular fields and baseball diamonds</b>							
Regular hourly rate (7am – 7pm)	\$12.50	\$4.25	\$20.00	\$6.80	\$60.00	\$20.40	
Regular hourly rate (7pm – 11pm +20% lights premium)	\$15.00	\$5.10	\$24.00	\$8.16	\$72.00	\$24.48	
Tournament hourly rate (7am – 7pm)	\$15.00	\$5.10	\$25.00	\$8.50	\$40.00	\$13.60	
Tournament hourly rate (7pm – 11pm +20% lights premium)	\$18.00	\$6.12	\$30.00	\$10.20	\$48.00	\$16.32	
<b>Park rental – Special events</b>							
Hourly rate	\$10.00	\$3.40	\$20.00	\$6.80	\$60.00	\$20.40	

<b>Facilities not phased-in</b>	<b>Category 1 – Youth, Seniors, Not-For-Profit</b>	<b>Category 2 – Adult Users</b>	<b>Category 3 – Commercial Use, Non-residents</b>	<b>Effective Date</b>
<b>Gazebos/ pavilions</b>				<b>January 1, 2025</b>
Hourly rate	\$5.00	\$10.00	\$30.00	
<b>Courts</b>				
Regular hourly rate (7am – 7pm)	\$2.00	\$3.00	\$10.00	
Regular hourly rate (7pm – 11pm +20% lights premium)	\$2.40	\$3.60	\$12.00	
Tournament hourly rate (7am – 7pm)	\$4.00	\$6.00	\$16.00	
Tournament hourly rate (7pm – 11pm +20% lights premium)	\$4.80	\$7.20	\$19.20	

2. Existing user groups will be subject to a phased in rate. In year one (2025), existing user groups will be subject to their applicable rate, reduced by 66%. In year two (2026), existing user groups will be subject to their applicable rate, reduced by 33%. In year three (2027), existing user groups will be subject to the full applicable rate.
3. Notwithstanding Clause 2. a. of By-law 2024-59, as amended, the fees shall be adjusted annually with a 4% increase.
4. This By-law shall come into force and take effect on the date of its passage.

Given First and Second Readings: Tuesday, December 3, 2024

Given Third Reading and Passed: Tuesday, December 3, 2024

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**James Thompson, Clerk**

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**Ron Vandewal, Mayor**

**Recreation & Leisure Services****2025 Recreation Facility Fee Schedule**

The following fee schedule is for year one of implementation, but will be approved as a three year rolling schedule, based on the following for years two and three:

- Escalation of 4% on a cumulative basis in year two (2026) and year three (2027);
- An annual review of the escalation rate and any changes (for example raising or lowering the rate) applied to the successive two years of the three-year term;
- Review the entire policy for fee schedule at the end of year for its ongoing effectiveness and adjust the policy as required based on stakeholder consultation.
- 13% HST will be added to all booking fee sub-totals.
- Existing user groups will be subject to a phased in rate. In year one (2025), existing user groups will be subject to their applicable rate, reduced by 66%. In year two (2026), existing user groups will be subject to their applicable rate, reduced by 33%. In year three (2027), existing user groups will be subject to the full applicable rate.

	<b>Category 1 – Youth, seniors, not-for-profit</b>		<b>Category 2 – Adult users</b>		<b>Category 3 – Commercial use, non-residents</b>	
	<b>New users</b>	<b>Phase in</b>	<b>New users</b>	<b>Phase in</b>	<b>New users</b>	<b>Phase in</b>
<b>Phased-in facilities</b>						
<b>Community Halls – Storrington Centre, Glendower Hall, Harris Park Hall, Sydenham Library Community Room</b>						
Hourly rate	\$10.00	\$3.40	\$15.00	\$5.10	\$40.00	\$13.60
<b>Rectangular fields and baseball diamonds</b>						
Regular hourly rate (7am – 7pm)	\$12.50	\$4.25	\$20.00	\$6.80	\$60.00	\$20.40
Regular hourly rate (7pm – 11pm +20% lights premium)	\$15.00	\$5.10	\$24.00	\$8.16	\$72.00	\$24.48
Tournament hourly rate (7am – 7pm)	\$15.00	\$5.10	\$25.00	\$8.50	\$40.00	\$13.60
Tournament hourly rate (7pm – 11pm +20% lights premium)	\$18.00	\$6.12	\$30.00	\$10.20	\$48.00	\$16.32
<b>Park rental – Special events</b>						
Hourly rate	\$10.00	\$3.40	\$20.00	\$6.80	\$60.00	\$20.40



# SOUTH FRONTENAC

## Public Services Department

2490 Keeley Road, Box 100

Sydenham ON, K0H 2T0

613-376-3027

[recsupport@southfrontenac.net](mailto:recsupport@southfrontenac.net)

### Recreation & Leisure Services

Facilities not phased-in	Category 1 – Youth, Seniors, Not-For-Profit	Category 2 – Adult Users	Category 3 – Commercial Use, Non-residents
<b>Gazebos/ pavilions</b>			
Hourly rate	\$5.00	\$10.00	\$30.00
<b>Courts</b>			
Regular hourly rate (7am – 7pm)	\$2.00	\$3.00	\$10.00
Regular hourly rate (7pm – 11pm +20% lights premium)	\$2.40	\$3.60	\$12.00
Tournament hourly rate (7am – 7pm)	\$4.00	\$6.00	\$16.00
Tournament hourly rate (7pm – 11pm +20% lights premium)	\$4.80	\$7.20	\$19.20

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Operating Expenses</b>												
Storrington Centre	\$ 45,539.00	\$ 46,449.78	\$ 47,378.78	\$ 48,326.35	\$ 49,292.88	\$ 50,278.74	\$ 51,284.31	\$ 52,310.00	\$ 53,356.20	\$ 54,423.32	\$ 55,511.79	\$ 56,622.02
Harris Park Hall	\$ 19,994.00	\$ 20,393.88	\$ 20,801.76	\$ 21,217.79	\$ 21,642.15	\$ 22,074.99	\$ 22,516.49	\$ 22,966.82	\$ 23,426.16	\$ 23,894.68	\$ 24,372.57	\$ 24,860.03
Glendower Hall	\$ 32,018.00	\$ 32,658.36	\$ 33,311.53	\$ 33,977.76	\$ 34,657.31	\$ 35,350.46	\$ 36,057.47	\$ 36,778.62	\$ 37,514.19	\$ 38,264.47	\$ 39,029.76	\$ 39,810.36
Battersea Ball Park	\$ 12,154.00	\$ 12,397.08	\$ 12,645.02	\$ 12,897.92	\$ 13,155.88	\$ 13,419.00	\$ 13,687.38	\$ 13,961.13	\$ 14,240.35	\$ 14,525.16	\$ 14,815.66	\$ 15,111.97
Keeley/ Bowes Park	\$ 12,869.00	\$ 13,126.38	\$ 13,388.91	\$ 13,656.69	\$ 13,929.82	\$ 14,208.42	\$ 14,492.58	\$ 14,782.44	\$ 15,078.08	\$ 15,379.65	\$ 15,687.24	\$ 16,000.98
Glendower Park	\$ 1,638.00	\$ 1,670.76	\$ 1,704.18	\$ 1,738.26	\$ 1,773.02	\$ 1,808.48	\$ 1,844.65	\$ 1,881.55	\$ 1,919.18	\$ 1,957.56	\$ 1,996.71	\$ 2,036.65
Inverary Ball Diamond	\$ 13,787.00	\$ 14,062.74	\$ 14,343.99	\$ 14,630.87	\$ 14,923.49	\$ 15,221.96	\$ 15,526.40	\$ 15,836.93	\$ 16,153.67	\$ 16,476.74	\$ 16,806.28	\$ 17,142.40
Sydenham Point Park	\$ 45,830.00	\$ 46,746.60	\$ 47,681.53	\$ 48,635.16	\$ 49,607.87	\$ 50,600.02	\$ 51,612.02	\$ 52,644.26	\$ 53,697.15	\$ 54,771.09	\$ 55,866.51	\$ 56,983.84
Sydenham Point Football Field	\$ 18,037.00	\$ 18,397.74	\$ 18,765.69	\$ 19,141.01	\$ 19,523.83	\$ 19,914.31	\$ 20,312.59	\$ 20,718.84	\$ 21,133.22	\$ 21,555.88	\$ 21,987.00	\$ 22,426.74
Centennial Park	\$ 58,430.00	\$ 59,598.60	\$ 60,790.57	\$ 62,006.38	\$ 63,246.51	\$ 64,511.44	\$ 65,801.67	\$ 67,117.70	\$ 68,460.06	\$ 69,829.26	\$ 71,225.84	\$ 72,650.36
Gerald Ball Memorial Park	\$ 21,679.00	\$ 22,112.58	\$ 22,554.83	\$ 23,005.93	\$ 23,466.05	\$ 23,935.37	\$ 24,414.08	\$ 24,902.36	\$ 25,400.40	\$ 25,908.41	\$ 26,426.58	\$ 26,955.11
Wilmer Ball Park	\$ 7,663.00	\$ 7,816.26	\$ 7,972.59	\$ 8,132.04	\$ 8,294.68	\$ 8,460.57	\$ 8,629.78	\$ 8,802.38	\$ 8,978.43	\$ 9,157.99	\$ 9,341.15	\$ 9,527.98
<b>Operating Expenses Total</b>	<b>\$ 289,638.00</b>	<b>\$ 295,430.76</b>	<b>\$ 301,339.38</b>	<b>\$ 307,366.16</b>	<b>\$ 313,513.49</b>	<b>\$ 319,783.76</b>	<b>\$ 326,179.43</b>	<b>\$ 332,703.02</b>	<b>\$ 341,389.08</b>	<b>\$ 348,177.22</b>	<b>\$ 353,067.11</b>	<b>\$ 360,128.45</b>

	2025	2025 - Phased In	2026	2026 - Phased In	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Proposed fees</b>													
Category 1 - Halls	\$ 10.00	\$ 3.40	\$ 10.40	\$ 6.97	\$ 10.82	\$ 11.25	\$ 11.70	\$ 12.17	\$ 12.65	\$ 13.16	\$ 13.69	\$ 14.23	\$ 14.80
Category 1 - Fields/ diamonds - 7am - 7pm	\$ 12.50	\$ 4.25	\$ 13.00	\$ 8.71	\$ 13.52	\$ 14.06	\$ 14.62	\$ 15.21	\$ 15.82	\$ 16.45	\$ 17.11	\$ 17.79	\$ 18.50
Category 1 - Fields/ diamonds - 7pm - 11pm	\$ 15.00	\$ 5.10	\$ 15.60	\$ 10.45	\$ 16.22	\$ 16.87	\$ 17.55	\$ 18.25	\$ 18.98	\$ 19.74	\$ 20.53	\$ 21.35	\$ 22.20
Category 1 - Fields/ diamonds - Tourn. 7am - 7pm	\$ 15.00	\$ 5.10	\$ 15.60	\$ 10.45	\$ 16.22	\$ 16.87	\$ 17.55	\$ 18.25	\$ 18.98	\$ 19.74	\$ 20.53	\$ 21.35	\$ 22.20
Category 1 - Fields/ diamonds - Tourn. 7pm - 11pm	\$ 18.00	\$ 6.12	\$ 18.72	\$ 12.54	\$ 19.47	\$ 20.25	\$ 21.06	\$ 21.90	\$ 22.78	\$ 23.69	\$ 24.63	\$ 25.62	\$ 26.64
Category 1 - Courts - 7am - 7pm	\$ 2.00	No phase in rate	\$ 2.08	No phase in rate	\$ 2.16	\$ 2.25	\$ 2.34	\$ 2.43	\$ 2.53	\$ 2.63	\$ 2.74	\$ 2.85	\$ 2.96
Category 1 - Courts - 7pm - 11pm	\$ 2.40		\$ 2.50		\$ 2.60	\$ 2.70	\$ 2.81	\$ 2.92	\$ 3.04	\$ 3.16	\$ 3.28	\$ 3.42	\$ 3.55
Category 1 - Courts - Tourn. 7am - 7pm	\$ 4.00		\$ 4.16		\$ 4.33	\$ 4.50	\$ 4.68	\$ 4.87	\$ 5.06	\$ 5.26	\$ 5.47	\$ 5.69	\$ 5.92
Category 1 - Courts - Tourn. 7pm - 11pm	\$ 4.80		\$ 4.99		\$ 5.19	\$ 5.40	\$ 5.62	\$ 5.84	\$ 6.07	\$ 6.32	\$ 6.57	\$ 6.83	\$ 7.11
Category 1 - Special Events	\$ 10.00	\$ 3.40	\$ 10.40	\$ 6.97	\$ 10.82	\$ 11.25	\$ 11.70	\$ 12.17	\$ 12.65	\$ 13.16	\$ 13.69	\$ 14.23	\$ 14.80
Category 1 - Gazebos/Pavilions	\$ 5.00		\$ 5.20		\$ 5.41	\$ 5.62	\$ 5.85	\$ 6.08	\$ 6.33	\$ 6.58	\$ 6.84	\$ 7.12	\$ 7.40
Category 2 - Halls	\$ 15.00	\$ 5.10	\$ 15.60	\$ 10.45	\$ 16.22	\$ 16.87	\$ 17.55	\$ 18.25	\$ 18.98	\$ 19.74	\$ 20.53	\$ 21.35	\$ 22.20
Category 2 - Fields/ diamonds - 7am - 7pm	\$ 20.00	\$ 6.80	\$ 20.80	\$ 13.94	\$ 21.63	\$ 22.50	\$ 23.40	\$ 24.33	\$ 25.31	\$ 26.32	\$ 27.37	\$ 28.47	\$ 29.60
Category 2 - Fields/ diamonds - 7pm - 11pm	\$ 24.00	\$ 8.16	\$ 24.96	\$ 16.72	\$ 25.96	\$ 27.00	\$ 28.08	\$ 29.20	\$ 30.37	\$ 31.58	\$ 32.85	\$ 34.16	\$ 35.53
Category 2 - Fields/ diamonds - Tourn. 7am - 7pm	\$ 25.00	\$ 8.50	\$ 26.00	\$ 17.42	\$ 27.04	\$ 28.12	\$ 29.25	\$ 30.42	\$ 31.63	\$ 32.90	\$ 34.21	\$ 35.58	\$ 37.01
Category 2 - Fields/ diamonds - Tourn. 7pm - 11pm	\$ 30.00	\$ 10.20	\$ 31.20	\$ 20.90	\$ 32.45	\$ 33.75	\$ 35.10	\$ 36.50	\$ 37.96	\$ 39.48	\$ 41.06	\$ 42.70	\$ 44.41
Category 2 - Courts - 7am - 7pm	\$ 3.00		\$ 3.12		\$ 3.24	\$ 3.37	\$ 3.51	\$ 3.65	\$ 3.80	\$ 3.95	\$ 4.11	\$ 4.27	\$ 4.44
Category 2 - Courts - 7pm - 11pm	\$ 3.60		\$ 3.74		\$ 3.89	\$ 4.05	\$ 4.21	\$ 4.38	\$ 4.56	\$ 4.74	\$ 4.93	\$ 5.12	\$ 5.33
Category 2 - Courts - Tourn. 7am - 7pm	\$ 6.00		\$ 6.24		\$ 6.49	\$ 6.75	\$ 7.02	\$ 7.30	\$ 7.59	\$ 7.90	\$ 8.21	\$ 8.54	\$ 8.88
Category 2 - Courts - Tourn. 7pm - 11pm	\$ 7.20		\$ 7.49		\$ 7.79	\$ 8.10	\$ 8.42	\$ 8.76	\$ 9.11	\$ 9.47	\$ 9.85	\$ 10.25	\$ 10.66
Category 2 - Special Events	\$ 20.00	\$ 6.80	\$ 20.80	\$ 13.94	\$ 21.63	\$ 22.50	\$ 23.40	\$ 24.33	\$ 25.31	\$ 26.32	\$ 27.37	\$ 28.47	\$ 29.60
Category 2 - Gazebos/Pavilions	\$ 10.00		\$ 10.40		\$ 10.82	\$ 11.25	\$ 11.70	\$ 12.17	\$ 12.65	\$ 13.16	\$ 13.69	\$ 14.23	\$ 14.80
Category 3 - Halls	\$ 40.00	\$ 13.60	\$ 41.60	\$ 27.87	\$ 43.26	\$ 44.99	\$ 46.79	\$ 48.67	\$ 50.61	\$ 52.64	\$ 54.74	\$ 56.93	\$ 59.21
Category 3 - Fields/ diamonds - 7am - 7pm	\$ 60.00	\$ 20.40	\$ 62.40	\$ 41.81	\$ 64.90	\$ 67.49	\$ 70.19	\$ 73.00	\$ 75.92	\$ 78.96	\$ 82.11	\$ 85.40	\$ 88.81
Category 3 - Fields/ diamonds - 7pm - 11pm	\$ 72.00	\$ 24.48	\$ 74.88	\$ 50.17	\$ 77.88	\$ 80.99	\$ 84.23	\$ 87.60	\$ 91.10	\$ 94.75	\$ 98.54	\$ 102.48	\$ 106.58
Category 3 - Fields/ diamonds - Tourn. 7am - 7pm	\$ 40.00	\$ 13.60	\$ 41.60	\$ 27.87	\$ 43.26	\$ 44.99	\$ 46.79	\$ 48.67	\$ 50.61	\$ 52.64	\$ 54.74	\$ 56.93	\$ 59.21
Category 3 - Fields/ diamonds - Tourn. 7pm - 11pm	\$ 48.00	\$ 16.32	\$ 49.92	\$ 33.45	\$ 51.92	\$ 53.99	\$ 56.15	\$ 58.40	\$ 60.74	\$ 63.16	\$ 65.69	\$ 68.32	\$ 71.05
Category 3 - Courts - 7am - 7pm	\$ 10.00		\$ 10.40		\$ 10.82	\$ 11.25	\$ 11.70	\$ 12.17	\$ 12.65	\$ 13.16	\$ 13.69	\$ 14.23	\$ 14.80
Category 3 - Courts - 7pm - 11pm	\$ 12.00		\$ 12.48		\$ 12.98	\$ 13.50	\$ 14.04	\$ 14.60	\$ 15.18	\$ 15.79	\$ 16.42	\$ 17.08	\$ 17.76
Category 3 - Courts - Tourn. 7am - 7pm	\$ 16.00		\$ 16.64		\$ 17.31	\$ 18.00	\$ 18.72	\$ 19.47	\$ 20.25	\$ 21.05	\$ 21.90	\$ 22.77	\$ 23.68
Category 3 - Courts - Tourn. 7pm - 11pm	\$ 19.20		\$ 19.97		\$ 20.77	\$ 21.60	\$ 22.46	\$ 23.36	\$ 24.29	\$ 25.27	\$ 26.28	\$ 27.33	\$ 28.42
Category 3 - Special Events	\$ 60.00	\$ 20.40	\$ 62.40	\$ 41.81	\$ 64.90	\$ 67.49	\$ 70.19	\$ 73.00	\$ 75.92	\$ 78.96	\$ 82.11	\$ 85.40	\$ 88.81
Category 3 - Gazebos/Pavilions	\$ 30.00		\$ 31.20		\$ 32.45	\$ 33.75	\$ 35.10	\$ 36.50	\$ 37.96	\$ 39.48	\$ 41.06	\$ 42.70	\$ 44.41

**Revenue**

Group	Category	2024	hours of use	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
<b>Frequent users - Indoor</b>															
Storrington Retirees	1	60	\$ 600.00	\$ 204.00	\$ 624.00	\$ 418.08	\$ 648.96	\$ 674.92	\$ 701.92	\$ 729.99	\$ 759.19	\$ 789.56	\$ 821.14	\$ 853.99	\$ 888.15
Sunbury Open Mic	1	312	\$ 3,130.00	\$ 1,060.80	\$ 3,255.20	\$ 2,174.02	\$ 3,385.41	\$ 3,509.58	\$ 3,661.66	\$ 3,795.96	\$ 3,960.45	\$ 4,105.71	\$ 4,283.62	\$ 4,440.73	\$ 4,633.16
Greater Bobs Lake	2	4	\$ 60.00	\$ 20.40	\$ 62.40	\$ 41.81	\$ 64.90	\$ 67.49	\$ 70.19	\$ 73.00	\$ 75.92	\$ 78.96	\$ 82.11	\$ 85.40	\$ 88.81
Bedford Jam	1	144	\$ 1,440.00	\$ 489.60	\$ 1,497.60	\$ 1,003.39	\$ 1,557.50	\$ 1,619.80	\$ 1,684.60	\$ 1,751.98	\$ 1,822.06	\$ 1,894.94	\$ 1,970.74	\$ 2,049.57	\$ 2,131.55
SFSCS	1	70	\$ 700.00	\$ 238.00	\$ 728.00	\$ 487.76	\$ 757.12	\$ 787.40	\$ 818.90	\$ 851.66	\$ 885.72	\$ 921.15	\$ 958.00	\$ 996.32	\$ 1,036.17
KFPL	1	9.5	\$ 95.00	\$ 32.30	\$ 98.80	\$ 66.20	\$ 102.75	\$ 106.86	\$ 111.14	\$ 115.58	\$ 120.21	\$ 125.01	\$ 130.01	\$ 135.21	\$ 140.62
Sydenham Book Club	2	13.5	\$ 202.50	\$ 68.85	\$ 210.60	\$ 141.10	\$ 219.02	\$ 227.78	\$ 236.90	\$ 246.37	\$ 256.23	\$ 266.48	\$ 277.14	\$ 288.22	\$ 299.75
Storrington Book Club	2	12	\$ 180.00	\$ 61.20	\$ 187.20	\$ 125.42	\$ 194.69	\$ 202.48	\$ 210.57	\$ 219.00	\$ 227.76	\$ 236.87	\$ 246.34	\$ 256.20	\$ 266.44
Perth Road Crafters	1	182	\$ 1,820.00	\$ 618.80	\$ 1,892.80	\$ 1,268.18	\$ 1,968.51	\$ 2,047.25	\$ 2,129.14	\$ 2,214.31	\$ 2,302.88	\$ 2,395.00	\$ 2,490.80	\$ 2,590.43	\$ 2,694.04
Leland Helping Hand	1	11	\$ 110.00	\$ 37.40	\$ 114.40	\$ 76.65	\$ 118.98	\$ 123.74	\$ 128.68	\$ 133.83	\$ 139.19	\$ 144.75	\$ 150.54	\$ 156.56	\$ 162.83
Dog and Cranberry Lake Association	2	10.5	\$ 157.50	\$ 53.55	\$ 163.80	\$ 109.75	\$ 170.35	\$ 177.17	\$ 184.25	\$ 191.62	\$ 199.29	\$ 207.26	\$ 215.55	\$ 224.17	\$ 233.14
TOPS	1	104	\$ 1,040.00	\$ 353.60	\$ 1,081.60	\$ 724.67	\$ 1,124.86	\$ 1,169.86	\$ 1,216.65	\$ 1,265.32	\$ 1,315.93	\$ 1,368.57	\$ 1,423.31	\$ 1,480.24	\$ 1,539.45
Bridge Card Group	1	208	\$ 2,080.00	\$ 707.20	\$ 2,163.20	\$ 1,449.34	\$ 2,249.73	\$ 2,339.72	\$ 2,433.31	\$ 2,530.64	\$ 2,631.86	\$ 2,737.14	\$ 2,846.62	\$ 2,960.49	\$ 3,078.91
EarlyON	1	262	\$ 2,620.00	\$ 890.80	\$ 2,724.80	\$ 1,825.62	\$ 2,833.79	\$ 2,947.14	\$ 3,065.03	\$ 3,187.63	\$ 3,315.14	\$ 3,447.74	\$ 3,585.65	\$ 3,729.08	\$ 3,878.24
Monday night eucher	1	156	\$ 1,560.00	\$ 530.40	\$ 1,622.40	\$ 1,087.01	\$ 1,687.30	\$ 1,754.79	\$ 1,824.98	\$ 1,897.98	\$ 1,973.90	\$ 2,052.85	\$ 2,134.97	\$ 2,220.37	\$ 2,309.18
Painting group	1	36	\$ 360.00	\$ 122.40	\$ 374.40	\$ 250.85	\$ 389.38	\$ 404.95	\$ 421.15	\$ 438.00	\$ 455.51	\$ 473.74	\$ 492.68	\$ 512.39	\$ 532.89
Hunting courses	3	105	\$ 4,200.00	\$ 1,428.00	\$ 4,368.00	\$ 2,926.56	\$ 4,542.72	\$ 4,724.43	\$ 4,913.41	\$ 5,109.94	\$ 5,314.34	\$ 5,526.91	\$ 5,747.99	\$ 5,977.91	\$ 6,217.03
<b>Frequent users - Outdoor</b>															
Frontenac Soccer Association	1	306	\$ 3,825.00	\$ 1,300.50	\$ 3,978.00	\$ 2,665.26	\$ 4,137.12	\$ 4,302.60	\$ 4,474.71	\$ 4,653.70	\$ 4,839.85	\$ 5,033.44	\$ 5,234.78	\$ 5,444.17	\$ 5,661.93
South Frontenac Stocksport	2	71	\$ 887.50	\$ 301.75	\$ 923.00	\$ 618.41	\$ 959.92	\$ 998.32	\$ 1,038.25	\$ 1,079.78	\$ 1,122.97	\$ 1,167.89	\$ 1,214.61	\$ 1,263.19	\$ 1,313.72
Frontenac County Minor Softball	1	834	\$ 10,425.00	\$ 3,544.50	\$ 10,842.00	\$ 7,264.14	\$ 11,275.68	\$ 11,726.71	\$ 12,195.78	\$ 12,683.61	\$ 13,190.95	\$ 13,718.59	\$ 14,267.33	\$ 14,838.03	\$ 15,431.55
Storrington Soccer Association	1	141.5	\$ 1,768.75	\$ 601.38	\$ 1,839.50	\$ 1,232.47	\$ 1,913.08	\$ 1,989.60	\$ 2,069.19	\$ 2,151.95	\$ 2,238.03	\$ 2,327.55	\$ 2,420.66	\$ 2,517.48	\$ 2,618.18
Thousand Islands Minor Football	1	48	\$ 600.00	\$ 204.00	\$ 624.00	\$ 418.08	\$ 648.96	\$ 674.92	\$ 701.92	\$ 729.99	\$ 759.19	\$ 789.56	\$ 821.14	\$ 853.99	\$ 888.15
MT Adventures (includes Harris Park Hall)	2	8	\$ 160.00	\$ 54.40	\$ 166.40	\$ 111.49	\$ 173.06	\$ 179.98	\$ 187.18	\$ 194.66	\$ 202.45	\$ 210.55	\$ 218.97	\$ 227.73	\$ 236.84

Court users	2	4500	\$ 9,000.00		\$ 9,360.00		\$ 14,601.60	\$ 15,185.66	\$ 15,793.09	\$ 16,424.81	\$ 17,081.81	\$ 17,765.08	\$ 18,475.68	\$ 19,214.71	\$ 19,983.30
Frontenac Farmers Market	2	156.5	\$ 3,130.00	\$ 1,064.20	\$ 3,255.20	\$ 2,180.98	\$ 3,385.41	\$ 3,520.82	\$ 3,661.66	\$ 3,808.12	\$ 3,960.45	\$ 4,118.87	\$ 4,283.62	\$ 4,454.97	\$ 4,633.16
<b>Special Events - Indoor</b>															
FABN Blue Green Alge	2	4	\$ 60.00		\$ 62.40		\$ 64.90	\$ 67.49	\$ 70.19	\$ 73.00	\$ 75.92	\$ 78.96	\$ 82.11	\$ 85.40	\$ 88.81
Transition Storrington	2	2.5	\$ 37.50		\$ 39.00		\$ 40.56	\$ 42.18	\$ 43.87	\$ 45.62	\$ 47.45	\$ 49.35	\$ 51.32	\$ 53.37	\$ 55.51
Holistic wellness fair	2	9	\$ 135.00		\$ 140.40		\$ 146.02	\$ 151.86	\$ 157.93	\$ 164.25	\$ 170.82	\$ 177.65	\$ 184.76	\$ 192.15	\$ 199.83
<b>Special Events - Outdoor</b>															
Dog show	3	16	\$ 960.00		\$ 998.40		\$ 1,038.34	\$ 1,079.87	\$ 1,123.06	\$ 1,167.99	\$ 1,214.71	\$ 1,263.29	\$ 1,313.83	\$ 1,366.38	\$ 1,421.03
B n' B Car Show	1	11	\$ 110.00		\$ 114.40		\$ 118.98	\$ 123.74	\$ 128.68	\$ 133.83	\$ 139.19	\$ 144.75	\$ 150.54	\$ 156.56	\$ 162.83
Gear Up for Greatness	1	6	\$ 60.00		\$ 62.40		\$ 64.90	\$ 67.49	\$ 70.19	\$ 73.00	\$ 75.92	\$ 78.96	\$ 82.11	\$ 85.40	\$ 88.81
<b>Total revenue</b>			<b>\$ 51,513.75</b>	<b>\$ 13,988.03</b>	<b>\$ 53,574.30</b>	<b>\$ 28,667.22</b>	<b>\$ 60,584.47</b>	<b>\$ 62,996.60</b>	<b>\$ 65,528.16</b>	<b>\$ 68,137.12</b>	<b>\$ 70,875.26</b>	<b>\$ 73,697.11</b>	<b>\$ 76,658.68</b>	<b>\$ 79,710.80</b>	<b>\$ 82,914.03</b>



## Recreation & Leisure Services

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### Subsidy Model and Exemption Considerations

#### Approach to Subsidy

The Township will adopt the following principles in setting both rental and program fees for its recreation facilities and services:

1. Fees increases (for non-priority groups) over and above the increase in fees due to the application of an agreed annual rate of escalation, will be based on a 3-year phase-in of rate increases.
2. Reducing the current level of subsidy for adult use of facilities and participation in programs relative to rates charged for minor sport use.
3. Reducing the current level of subsidy for non-resident users and program registrants (those who do not pay property taxes to the Township) of facilities through higher fees for persons or organizations self-reported (or otherwise identified) as based outside of the Township.
4. Minimizing the level of subsidy for commercial rental of facilities.
5. The Township will maintain its preferential pricing of facilities and program fees for minor sports, based on the principle of maximizing youth participation.
6. The Township will adopt the following categorization of user and program fees to meet the above principles of maximizing the accessibility of basic recreation activities for youths while reducing as far as possible the subsidy of both direct and indirect costs associated with adult sport and non-community group rental of facility space:
  - a. Category I: comprising programs and services by the Township as well as programs and services delivered by organized community and recreational groups which are based in the Township. Category I includes services provided by the Township and others that focus children, youth and seniors. It is intended that a range of recreational services be available to all citizens and that no area residents shall be excluded from participating in recreational activities because of an inability to pay;
  - b. Category II: comprising programs and services by the Township and services provided by organized community and recreational groups catering to adult recreation and cultural activity/skills development, as well as the use of facilities that serve non-basic recreation needs (advanced classes for older youth and adults in premium facilities);
  - c. Category III: user fees that are charged to commercial users (whether for profit or non-profit), private individuals or groups of individuals that do not constitute established community groups and for which public subsidization is unwarranted (weddings, room rentals, private swimming lessons, and use of recreational



**Public Services Department**

2490 Keeley Road, Box 100

Sydenham ON, K0H 2T0

613-376-3027 Ext 4331

[recsupport@southfrontenac.net](mailto:recsupport@southfrontenac.net)**Recreation & Leisure Services**

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**Fee Exemption Considerations**

Exclusions to the payment of fees are at the discretion of Council and are generally limited to the following types of activities:

1. Specific, time-limited on-site fund-raising events conducted by established community organizations.
2. Funerals, celebrations of life or other public service uses as determined by the Township.
3. Special events, hosted by community groups based in the Township, and promoted to the general public for which there are no entry fees or other charges (example: community volunteer days).
4. Special events of an infrequent nature with significant public benefit (example: CPR, First Aid classes).
5. Events of a frequent nature that are hosted by registered not-for-profits and/ or agencies funded through federal or provincial ministries where rental fees are explicitly excluded from permitted expenditures. Services must have significant public benefit (example: seniors exercise groups funded through the Ministry of Health).
6. Other events/ activities brought forward to Council for consideration for a fee exemption.



## Recreation & Leisure Services

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### Recreation Rental Fee Exemption Application

From time to time, it may be appropriate and aligned with the municipalities strategic priorities to waive recreation facility rental rates. This application has been developed to ensure consistency, fairness, equity, and transparency in addressing requests for waiving of fees for the use of community spaces.

#### Waiver application process

1. Applications must be submitted within a minimum of 30 days prior to the event.
2. Staff will review the application and either approve or deny the application based on the eligibility criteria. A decision will be communicated with the applicant within 15 days of receiving the application. Where there is reasonable doubt to whether the application is eligible, the application may be brought forward to the Chief Administrative Officer for final recommendation of a decision.
3. If the application is denied, the applicant may submit their request to Council for their consideration.

#### Eligibility criteria

- Specific, time-limited on-site fund-raising events conducted by established community organizations.
- Funerals, celebrations of life or other public service uses.
- Special events, hosted by community groups based in the Township, and promoted to the general public for which there are no entry fees or other charges.
- Special events of an infrequent nature with significant public benefit.
- Events of a frequent nature that are hosted by registered not-for-profits and/ or agencies funded through federal or provincial ministries where rental fees are explicitly excluded from permitted expenditures. Services must have significant public benefit.
- Other events/ activities brought forward to Council for consideration.

#### Ineligible groups and events

- An event or program that requires an admission or participation fee.
- Activities or programs that received municipal grant funding.
- Private events such as birthday parties, weddings, anniversary parties, etc.
- Commercial and/ or for-profit organizations.
- Events or activities that are not open to the general public.
- Organizations based outside of the municipality.
- Organizations of political affiliation.
- Events or activities involving alcoholic beverages where the proceeds are for profit and not being directly donated to the charity or cause that the fee has been waived for.



**SOUTH  
FRONTENAC**

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**Recreation & Leisure Services**

<b>Applicant information</b>		
Name:		
Email address:		
Phone number:		
<b>Association information</b>		
Association name:		
Association email address:		
Association mailing address:		
Please provide a brief description of the associations mandate:		
<b>Event/ activity information</b>		
Event date(s):		
Facility requested:		
Is the event free to attend?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Please provide a short description of the event/ program:		
Please describe how this event/ activity aligns with municipalities <a href="#">Strategic Plan</a> :		
Please describe the financial needs of your organization and why you require this waiver:		



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### Recreation & Leisure Services

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## Groups Subject to Phase-In Rate for the Recreation Facility Fee Schedule

Existing user groups will be subject to a phased in rate for the new recreation facility rental fee schedule. In year one (2025), existing user groups will be subject to their applicable rate, reduced by 66%. In year two (2026), existing user groups will be subject to their applicable rate, reduced by 33%. In year three (2027), existing user groups will be subject to the full applicable rate.

### Indoor User Groups

- Storrington Retirees
- Sunbury Open Mic
- Greater Bobs Lake Association
- Bedford Jam
- SFCSC
- KFPL
- Sydenham Book Club
- Storrington Book Club
- Perth Road Crafters
- Leland Helping Hand
- Dog and Cranberry Lake Association
- T.O.P.S.
- Bridge Card Group
- Monday night euchre
- Storrington painting group
- Steve G. Hunting Courses

### Outdoor User Groups

- Frontenac Soccer Association
- Storrington Soccer Association
- Frontenac County Minor Softball Association
- South Frontenac Stocksport Club
- Thousand Islands Minor Football
- MT Adventures
- Frontenac Farmers Market

## Township of South Frontenac Recreation Services and Facilities User Fee Policy

### 1. POLICY PURPOSE

The Township of South Frontenac Recreation Services and Facilities User Fee Policy (also referred to as *the Policy*) is intended as a general mechanism for effectively allocating public funds for recreational services and facilities. Pricing of facility rental, user fees and programs should be undertaken in a fair, equitable, consistent and formalized way. By providing a consistent approach to setting these fees, the policy also seeks to provide a standardized format for agreements and contracts of all kinds regarding the use of Township-owned facilities.

This policy recognizes that certain recreation and culture services are more essential than others for the achievement of critical recreation, health and wellness goals of the Township acting as a provider of recreation facilities, services and programs. While the term “essential” is not intended as a defined term, those recreation services which represent those fees for which the highest level of public subsidy will be permitted in setting the fee schedule:

- Are accessible by the widest number of residents;
- Are specific to target groups such as Minors and Seniors; or
- Are otherwise deemed to be facilities, services or programs appropriately provided by the Township (acting as a provider of the first resort) rather than other organizations.

Notwithstanding, it is also the intent of the policy to ensure that a reasonable and equitable proportion of the costs to deliver recreation programs and services are recovered through user fees.

With specific regard to recreational facilities, a significant portion of such assets represent sunk capital costs by virtue of the age of these facilities. However, capital costs associated with the ongoing upkeep and repair of these facilities, as well as major renovation of existing assets represent necessary expenditures which are part of the overall subsidy of recreational facility rental, user fees and programs provided by the Township.

In addition, investment in any new recreational assets can be expected to represent, in part or in whole, a burden on the tax base, and as such should be subject to consideration for cost recovery through facility rental, user fees and programs.

This document establishes the balance between cost recovery through the installation of user fees versus resort to the tax-base. In this way, the Policy establishes the relative level of subsidization that is appropriate for different services and different users.

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## 2. COST RECOVERY TARGET

The policy does not recommend a specific ratio of cost recovery in in the provision of recreation services and facilities:

- In part, because the Township does not yet possess the administrative resources to measure the link between type of service offered and the revenues generated by each individual fee category. The consultant report on the development of a harmonized approach to fee setting and facility use allocation recommends improvement in the way revenues and utilization by type of fee category are tracked; and
- In part, because such targets are the outcome of a number of economic, municipal fiscal, operational and special policy considerations that may change year to year. The consultant report associated with the Policy set out general guidelines that should be followed in targeting improvements to the recent historical levels of cost recovery for recreation services and facilities.

## 3. SCOPE OF THIS POLICY

This policy applies to current Recreation fees defined within the existing schedule of user fees in the Township **[Note that the resulting fee schedule should be established as a by-law]**. New initiatives of the Township that result in new categories of recreation-related fees will be evaluated and priced in accordance with this policy.

## 4. RATIONALE FOR APPROACH TO USER FEES

### Fostering Sport for Life and Healthy Lifestyles

- The Township will encourage active lifestyles, sport participation and long-term athlete development throughout every stage of life.
- The Township will aim to provide a range of recreational facilities, programs and services for all residents, irrespective of age and ability, to help foster healthy lifestyle habits and active living. This includes the facilitation of introductory activities for all ages and abilities.
- The Township will facilitate health and wellness via a range of passive and active pursuits – empowering each resident to maximize/optimize opportunities for recreation in their daily lives.

### Township as the Provider of the First Resort

- For some services and facilities (existing or future services and facilities), the Township will be the “provider of the first resort” where there is unlikely to be an alternative provider of services and facilities or a limited range of providers in the market area. An example of this is the provision of public parkland or indoor aquatics. Fees (if any) set for such services and facilities should promote broad-based community access.
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- Where there are alternative service providers that can ensure the same or greater public access compared to municipal services (such as the provision of private fitness facilities, children’s camps and a range of niche recreational, sporting and cultural activities and programs), the Township should set fees and/or constitute services (including non-provision of services) so as to avoid the unintended consequence of “crowding out” alternative providers.

### **Children and Youth**

- The Township will strive to promote health, wellness and active living for children and youth by offering a range of recreational and cultural services.
- The Township will strive to provide a number of basic services for children and youth at a subsidized rate (e.g. group swimming lessons, rental of certain arenas, sports fields and community space).
- The Township will strive to ensure programs, services and facilities used by children, youth and parents/caregivers are affordable. This may entail continued subsidization of the direct and indirect costs of some programs and services.
- The Township will seek to encourage participation of youth in non-essential programs and activities (e.g. Advanced or Specialty programs or use of Premium facilities as these opportunities become available in the Township).

### **Seniors**

- The Township will strive to promote health, wellness and active living for seniors by offering a range of recreational and cultural services, primarily in the form of access to Township-owned facilities.
- The Township will strive to provide a number of basic services for seniors at a subsidized rate (e.g. access to recreational facilities for regular drop-in, and program-related activities delivered by third parties including local senior’s associations).
- The Township will strive to ensure programs, services and facilities used by seniors are affordable. This may entail continued subsidization of the costs of programs and services.

### **Community Groups in General**

- Community groups serving local communities in the Township shall continue to be supported and nurtured by the Township through a range of policies and funding including the use of existing grant programs as applicable and the favourable treatment with respect to facility access and the payment of user fees.
  - Community groups can be broadly defined as organized association for sport, recreation, leisure or cultural activities. These groups overlap with the specific population groups identified for support in this Policy including seniors and youth.
-

### **Emerging Markets**

- The Department will strive to accommodate emerging recreation and cultural trends and new user groups.

### **Access**

- The Township will seek to ensure that sufficient facility space, allocations of time and programs are offered to enable the broadest participation possible amongst the public at low costs (currently recreational swimming and children's camps).

### **Maintain a Community Development Model for Recreation**

- The Township will continue to support the delivery of programs and services largely by volunteer organizations and non-profits.
- With the development of new recreation facilities, the Township will consider the potential for direct municipal programming to maximize the full benefit of facilities. Fees for such services will be established based on the guidelines for rate setting contained in the Policy.
- Regarding pricing, the Township will aim to be the provider of the first resort for recreational facilities and services that are generally not provided at an affordable rate by the private sector.

### **Quality in Recreation Delivery**

- Township will endeavour to provide accessible, high quality and integrated services to the community in a manner which is responsive to current and future needs.
- The Township will strive to provide a level of customer service and facility maintenance, which maximizes participation in recreation including through timely communication on programs and services.

## **5. POLICY STATUS**

This policy stands aside from any other policies, which exist regarding cost recovery of individual services of the Township. This policy is intended to provide an important vehicle for delivering a more sustainable and standardized approach to setting user fees, and is a basis for transacting agreements with local organizations in recreation, culture and other fields of interest represented by organized non-profits, societies, or residents.

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## **6. RENTAL AND LEASE AGREEMENTS**

The policy of the Township is that of standardization with respect to all practices for establishing fees and allocating space to user groups. This includes moving away from existing long-term facility space rental agreements unless such agreements are based on a standardized template that reflects a fair and equitable approach to fees and allocation applicable to all users based on the categorization of users.

Pursuant to the execution of this policy in the form of a municipal by-law, all existing and expired historic facility rental agreements and lease agreements will be subject to review within 12 months of the passing of this by-law. The review will result in a defined point in time when the existing agreements (verbal, written or otherwise claimed) are either terminated or replaced with a standardized agreement and the payment of associated rental or lease fees in consideration of the agreement.

It shall be the intent of Council to ensure that agreements for the dedicated occupancy of space by a rental party or lessee on a long term basis, are based upon the reasonable payment of facility space operating costs by the rental party or lessee, as determined by the Township. For clarity, this may require the group to pay a fee pursuant to the published fee schedule for all recreational services, programs and facilities offered by the Township, and subject to review and approval annually.

Moreover, the Township shall not be precluded from receiving other rental revenue, service or program fees associated with this space if the facility is to be shared with other users who are not themselves under a long-term rental or lease agreement for shared use of the space. This includes revenues associated with short term rental (daily, weekly or monthly bookings of space).

Township Council shall have the right to provide an exception to the timing of commencement or the specific provisions of the new agreement template contingent upon a bona-fide rationale for deferral or exemption submitted by the party subject to the rental agreement.

## **7. PREFERENTIAL ACCESS RIGHTS**

Pre-existing, informal access rights to Township facilities, by individuals and groups, represent a legacy of the historic development of the recreation services in the Township. With the advent of new recreational infrastructure, these arrangements will be replaced by formalized rights of access. Formalized access will be achieved by the allocation of time in each facility, or standardized facility use agreements and/or through program registrations. In no circumstances will unapproved rights of access be permitted or the continuance of use of facilities free of charge, even if the user in question has charitable status or is otherwise targeted for subsidy and other support by the Township. It is important to create and maintain a consistent approach to access rights. Any exemption to such agreements is only permitted by Council acting reasonably and on the advice of Township staff.

In cases where the termination of these arrangements would, in the discretion of Council, result in hardship or otherwise detrimentally affect the capability of the group to operate its programs in the short term, Council will maintain the right to implement alternative requirements.

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## **8. OPTION OF DIFFERENTIAL PRICING**

The recreational assets of the Township comprise facilities in a range of conditions. Should the Township develop new recreational infrastructure that improves the quality of the playing environment and other amenities including the enhancement of spectator viewing, improved training facilities and other benefits, the Township will maintain the right, in its sole discretion, to price these facilities higher to reflect these the improved standards compared to existing infrastructure. This includes not only new facilities but those undergoing incremental or substantive one-off renovation which also improves facility conditions for the end user.

## **9. UNIVERSALITY OF FEES**

The application of the Policy rests on the principle of the payment of fees in respect of the provision of services. All users are required to pay.

The basis for payment of fees is further codified through the following:

- The prioritization of users by reference to categorization. Categorization will help guide the Township in its decision-making regarding fees and time allocation for access to facilities;

There is currently a significant discrepancy between the revenues generated at each facility, the utilization (hours) booked at each facility, and the amount that should be charged per hour according to the published fee schedule. Revenues are considerably lower than the posted fee when compared on an hourly basis. A variety of reasons may explain this including the use of facilities by groups that, by written agreement, currently do not pay fees, those that pay alternative fees by agreement with the Township or by historical precedent, and time that is recorded as utilization but for which there is no rental fee assigned – i.e. non-programmed access to the facility.

Notwithstanding, it is likely that rental involving users other than local community groups, do pay in amounts that more closely resemble the posted fee schedule. It is also the case that field usage more closely aligns with the posted fee schedule of charges compared to the use of halls for which there is considerable non-paid access.

## **10. USER FEE SURCHARGE**

At the discretion of the Township, user fees, rental charges and program rates will be subject to a progressive surcharge expressly identified for the purposes of funding necessary capital replacement of facility systems (excluding equipment or other chattels). The Township may identify a capital surcharge to be added to all indoor and outdoor facility user fees or limit a surcharge to user fees for specific facilities which have undergone significant capital investment over an above regular annual average lifecycle capital investment. This includes newly constructed facilities.

This policy includes an annual surcharge of 5% of user fees of all kinds and is applied annually commencing in Year 1 of the Policy.

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## 11. APPROACH TO SUBSIDY

The Township will adopt the following principles in setting both rental and program fees for its recreation facilities and services:

1. Fees increases (for non-priority groups) over and above the increase in fees due to the application of an agreed annual rate of escalation, will be based on a 3-year phase-in of rate increases.
  2. Reducing the current level of subsidy for Adult use of facilities and participation in programs relative to rates charged for minor sport use.
  3. Reducing the current level of subsidy for non-resident users and program registrants (those who do not pay property taxes to the Township) of facilities through higher fees for persons or organizations self-reported (or otherwise identified) as based outside of the Township.
  4. Minimising the level of subsidy for commercial rental of facilities.
  5. The Township will maintain its preferential pricing of facilities and program fees for minor sports, based on the principle of maximizing youth participation.
  6. The Township will adopt the following categorization of user and program fees to meet the above principles of maximising the accessibility of basic recreation activities for youths while reducing as far as possible the subsidy of both direct and indirect costs associated with adult sport and non-community group rental of facility space:
    - a. **Category I:** comprising programs and services by the Township as well as programs and services delivered by organized community and recreational groups which are based in the Township. Category I includes services provided by the Township and others that focus children, youth and seniors. It is intended that a range of recreational services be available to all citizens and that no area residents shall be excluded from participating in recreational activities because of an inability to pay;
    - b. **Category II:** comprising programs and services by the Township and services provided by organized community and recreational groups catering to adult recreation and cultural activity/skills development, as well as the use of facilities that serve non-basic recreation needs (advanced classes for older youth and adults in premium facilities);
    - c. **Category III:** user fees that are charged to commercial users (whether for profit or non-profit), private individuals or groups of individuals that do not constitute established community groups and for which public subsidization is unwarranted (weddings, room rentals, private swimming lessons, and use of recreational assets by non-Township residents). This includes eliminating subsidization of activities such as for-profit tournaments and special events.
-



- 
- The Township will charge fees for the Category I services based on the application of the approved fee schedule subject to annual increase based on a defined escalation rate.
  - The Township will terminate and replace existing long-term use agreements with new standardized agreements (following expiry of any in-force agreements). Fees will be based on the approved fee schedule and the categorization of the user group.
  - The Township will seek to recover a portion of indirect costs (on an average cost per hour basis) for Category 2 services through more aggressive increases in user fees, subject to annual review.
  - The Township will seek to recoup all Direct Costs (if any) and all Indirect Costs (on an average cost per hour basis) associated with all Category 3 services (subject to necessary confirmatory analysis as to the feasibility of significant cost recovery).

## 12. DEFINITIONS

**User Fee:** A fee paid directly by a user to gain access to a specific service (e.g. program registration fee, admission or membership fee, facility or equipment rental charges, special service charges).

**Lease:** Formalized agreement for dedicated occupancy of Township space for a specified period under terms and conditions and in consideration for a lease payment per annum.

**Direct Costs:** Costs directly attributable to a specific program or service (e.g. materials, equipment or program supplies and wages of instructors. Can include additional costs of building staff as a result of rental).

**Indirect Costs:** Costs not directly attributable to one particular activity (e.g. facility operations and maintenance, administration, and potentially corporate overhead if accounted for by municipality on a facility basis).

**Subsidy:** The amount of direct and/or indirect costs not paid by the consumer of a program, service or facility, but paid for by the Township, principally from the tax base.

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### **13. PAYMENT POLICY**

- Hall Rentals: 50% of the facility rental cost must be paid within 1 week of booking to reserve the date. Full payment is required 1 month prior to the event. All hall rental with alcohol or big events must provide proof of liability insurance in the amount of \$2 million that names the Township as an 'additional insured' for the event.
- Tournaments must be pre-paid, in full, 1 month (20 working days) prior to date of rental.
- Regular (large field users must pre-pay for the season by the 3<sup>rd</sup> rental of the season. Field users wishing a refund for any rentals not used due to rain must notify Recreation Administration staff within 48 hours of the rain date by phone or e-mail
- Cash, MasterCard, VISA and interact are accepted as payment methods. Corporate or Association cheques are accepted. However, personal cheques are not accepted.

### **14. CANCELLATION POLICIES:**

The full rental fee will be charged if notice of the cancellation is not received 10 working days prior to the rental date. If the notice of cancellation of a rental is confirmed with Recreation Services Administration staff with more than 10 working days to the rental date there will be a \$25 administration fee charged.

Notwithstanding the above, a cancellation fee of \$150 applies to all commercial bookings or events involving alcohol.

Failure to pay rental fees may result in a restriction from future bookings and/or legal proceedings.

### **15. DAMAGES AND ADDITIONAL CHARGES:**

Costs associated with damages, misuse or abuse of facilities will be charged to the lessee.

All halls rented for an evening event must be vacated by 3am, otherwise additional fees will be charged.

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## Recreation &amp; Leisure Services

## 2025 Recreation Facility Fee Schedule

The following fee schedule is for year one of implementation, but will be approved as a three year rolling schedule, based on the following for years two and three:

- Escalation of 4% on a cumulative basis in year two (2026) and year three (2027);
- An annual review of the escalation rate and any changes (for example raising or lowering the rate) applied to the successive two years of the three-year term;
- Review the entire policy for fee schedule at the end of year for its ongoing effectiveness and adjust the policy as required based on stakeholder consultation.
- 13% HST will be added to all booking fee sub-totals.
- Existing user groups will be subject to a phased in rate. In year one (2025), existing user groups will be subject to their applicable rate, reduced by 66%. In year two (2026), existing user groups will be subject to their applicable rate, reduced by 33%. In year three (2027), existing user groups will be subject to the full applicable rate.

	Category 1 – Youth, seniors, not-for-profit		Category 2 – Adult users		Category 3 – Commercial use, non-residents	
	New users	Phase in	New users	Phase in	New users	Phase in
<b>Phased-in facilities</b>						
<b>Community Halls – Storrington Centre, Glendower Hall, Harris Park Hall, Sydenham Library Community Room</b>						
Hourly rate	\$10.00	\$3.40	\$15.00	\$5.10	\$40.00	\$13.60
<b>Rectangular fields and baseball diamonds</b>						
Regular hourly rate (7am – 7pm)	\$12.50	\$4.25	\$20.00	\$6.80	\$60.00	\$20.40
Regular hourly rate (7pm – 11pm +20% lights premium)	\$15.00	\$5.10	\$24.00	\$8.16	\$72.00	\$24.48
Tournament hourly rate (7am – 7pm)	\$15.00	\$5.10	\$25.00	\$8.50	\$40.00	\$13.60
Tournament hourly rate (7pm – 11pm +20% lights premium)	\$18.00	\$6.12	\$30.00	\$10.20	\$48.00	\$16.32
<b>Park rental – Special events</b>						
Hourly rate	\$10.00	\$3.40	\$20.00	\$6.80	\$60.00	\$20.40



# SOUTH FRONTENAC

## Public Services Department

2490 Keeley Road, Box 100

Sydenham ON, K0H 2T0

613-376-3027

[recsupport@southfrontenac.net](mailto:recsupport@southfrontenac.net)

### Recreation & Leisure Services

Facilities not phased-in	Category 1 – Youth, Seniors, Not-For-Profit	Category 2 – Adult Users	Category 3 – Commercial Use, Non-residents
<b>Gazebos/ pavilions</b>			
Hourly rate	\$5.00	\$10.00	\$30.00
<b>Courts</b>			
Regular hourly rate (7am – 7pm)	\$2.00	\$3.00	\$10.00
Regular hourly rate (7pm – 11pm +20% lights premium)	\$2.40	\$3.60	\$12.00
Tournament hourly rate (7am – 7pm)	\$4.00	\$6.00	\$16.00
Tournament hourly rate (7pm – 11pm +20% lights premium)	\$4.80	\$7.20	\$19.20



## Public Services Department

2490 Keeley Road, Box 100

Sydenham ON, K0H 2T0

613-376-3027 Ext 4331

[recsupport@southfrontenac.net](mailto:recsupport@southfrontenac.net)

### Recreation & Leisure Services

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## Subsidy Model and Exemption Considerations

### Approach to Subsidy

The Township will adopt the following principles in setting both rental and program fees for its recreation facilities and services:

1. Fees increases (for non-priority groups) over and above the increase in fees due to the application of an agreed annual rate of escalation, will be based on a 3-year phase-in of rate increases.
2. Reducing the current level of subsidy for adult use of facilities and participation in programs relative to rates charged for minor sport use.
3. Reducing the current level of subsidy for non-resident users and program registrants (those who do not pay property taxes to the Township) of facilities through higher fees for persons or organizations self-reported (or otherwise identified) as based outside of the Township.
4. Minimizing the level of subsidy for commercial rental of facilities.
5. The Township will maintain its preferential pricing of facilities and program fees for minor sports, based on the principle of maximizing youth participation.
6. The Township will adopt the following categorization of user and program fees to meet the above principles of maximizing the accessibility of basic recreation activities for youths while reducing as far as possible the subsidy of both direct and indirect costs associated with adult sport and non-community group rental of facility space:
  - a. Category I: comprising programs and services by the Township as well as programs and services delivered by organized community and recreational groups which are based in the Township. Category I includes services provided by the Township and others that focus children, youth and seniors. It is intended that a range of recreational services be available to all citizens and that no area residents shall be excluded from participating in recreational activities because of an inability to pay;
  - b. Category II: comprising programs and services by the Township and services provided by organized community and recreational groups catering to adult recreation and cultural activity/skills development, as well as the use of facilities that serve non-basic recreation needs (advanced classes for older youth and adults in premium facilities);
  - c. Category III: user fees that are charged to commercial users (whether for profit or non-profit), private individuals or groups of individuals that do not constitute established community groups and for which public subsidization is unwarranted (weddings, room rentals, private swimming lessons, and use of recreational



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613-376-3027 Ext 4331

[recsupport@southfrontenac.net](mailto:recsupport@southfrontenac.net)**Recreation & Leisure Services**

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**Fee Exemption Considerations**

Exclusions to the payment of fees are at the discretion of Council and are generally limited to the following types of activities:

1. Specific, time-limited on-site fund-raising events conducted by established community organizations.
2. Funerals, celebrations of life or other public service uses as determined by the Township.
3. Special events, hosted by community groups based in the Township, and promoted to the general public for which there are no entry fees or other charges (example: community volunteer days).
4. Special events of an infrequent nature with significant public benefit (example: CPR, First Aid classes).
5. Events of a frequent nature that are hosted by registered not-for-profits and/ or agencies funded through federal or provincial ministries where rental fees are explicitly excluded from permitted expenditures. Services must have significant public benefit (example: seniors exercise groups funded through the Ministry of Health).
6. Other events/ activities brought forward to Council for consideration for a fee exemption.



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### Recreation & Leisure Services

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## Groups Subject to Phase-In Rate for the Recreation Facility Fee Schedule

Existing user groups will be subject to a phased in rate for the new recreation facility rental fee schedule. In year one (2025), existing user groups will be subject to their applicable rate, reduced by 66%. In year two (2026), existing user groups will be subject to their applicable rate, reduced by 33%. In year three (2027), existing user groups will be subject to the full applicable rate.

### Indoor User Groups

- Storrington Retirees
- Sunbury Open Mic
- Greater Bobs Lake Association
- Bedford Jam
- SFCSC
- KFPL
- Sydenham Book Club
- Storrington Book Club
- Perth Road Crafters
- Leland Helping Hand
- Dog and Cranberry Lake Association
- T.O.P.S.
- Bridge Card Group
- Monday night euchre
- Storrington painting group
- Steve G. Hunting Courses

### Outdoor User Groups

- Frontenac Soccer Association
- Storrington Soccer Association
- Frontenac County Minor Softball Association
- South Frontenac Stocksport Club
- Thousand Islands Minor Football
- MT Adventures
- Frontenac Farmers Market

**From:** [Rachael Mather](#)  
**To:** [Louise Fragnito](#); [James Thompson](#)  
**Subject:** 2024 Cost of Eating Healthy in KFL&A report and infographic  
**Date:** November 25, 2024 1:31:48 PM  
**Attachments:** [image001.png](#)  
[2024 Cost of Eating Healthy report.pdf](#)  
[2024 Cost of Eating Healthy infographic.pdf](#)

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Dear Mr. James Thompson,

It would be greatly appreciated if this email and contents could be shared with the Township of South Frontenac Mayor and Councillors.

Kind regards,  
Rachael

KFL&A Public Health is pleased to share *The Cost of Eating Healthy in Kingston, Frontenac and Lennox & Addington 2024 full report and infographic* attachments.

Information on the Cost of Eating Healthy in KFL&A is available on the [KFL&A Public Health website](#), including a short video. You can also access a PDF copy of the report in English and French (available soon) on the Cost of Eating Healthy in KFL&A webpage. Recommendations for municipalities are found on page 9.

It is our hope that you will find the information useful in your work. If you have any questions, or comments, or require print copies of the resources, please contact me.

Kind regards,

**Rachael Mather (She/Her) RD, BAsC, MSc**  
Public Health Dietitian  
Community Health & Well-Being Portfolio

Phone: 613-549-1232, ext. 1630  
Toll-Free: 1-800-267-7875  
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Kingston, Ontario K7M 1V5  
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**KFL&A Public Health is situated on the traditional territories of the Anishinaabe and Haudenosaunee.**





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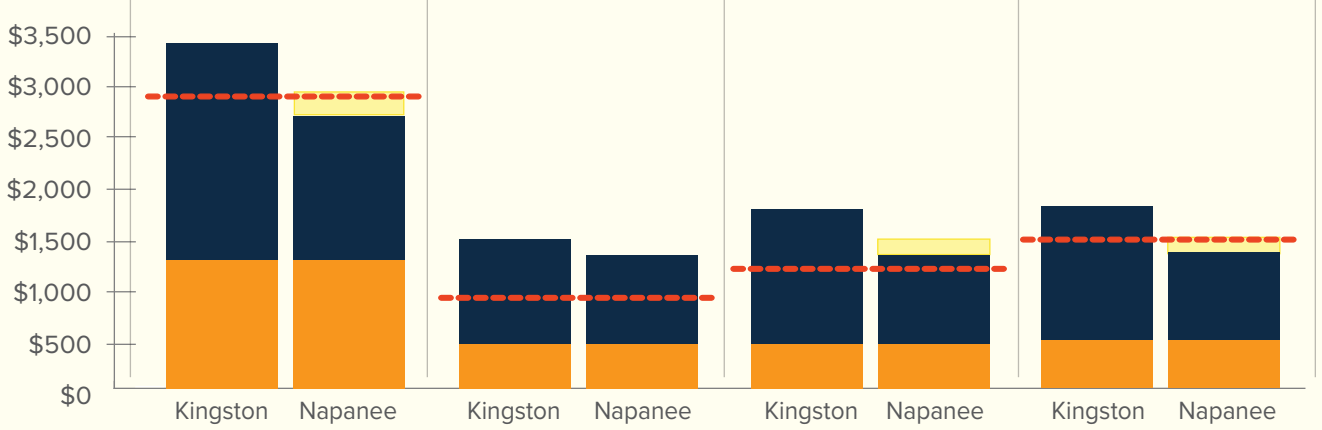
# The cost of eating healthy

Last year, about **one in three households** in the Kingston, Frontenac and Lennox & Addington (KFL&A) area lived with food insecurity<sup>1</sup>. This means they did not know if there would be enough food the next week or next month.

The cost to buy healthy food for a family of four in the KFL&A area for a month:

**\$1272**

OW: Ontario Works		 <b>Family of four on OW</b>		 <b>Lone male on OW</b>		 <b>Lone male on ODSP</b>		 <b>Lone pregnant person on ODSP</b>	
---	Income	\$2,908	\$2,916	\$881	\$885	\$1,465	\$1,469	\$1,505	\$1,509
	Rent	\$2,141	\$1,423	\$1,035	\$877	\$1,329	\$877	\$1,329	\$877
	Nutritious Food Basket	\$1,272	\$1,272	\$442	\$442	\$442	\$442	\$473	\$473
	<b>Funds remaining</b>	<b>-\$505</b>	<b>\$221</b>	<b>-\$596</b>	<b>-\$434</b>	<b>-\$306</b>	<b>\$150</b>	<b>-\$297</b>	<b>\$159</b>



## What does it mean to live with food insecurity?

- “I am not able to find food that fits with my cultural identity.”
- “I cannot afford to buy healthy foods.”
- “I have very little money left to buy food after paying rent.”
- “I skip meals so that there is enough food for my children.”

Households with low incomes are often forced to use their food budget to pay for other expenses.\*



## What can you do?

Learn more about why food insecurity is a serious public health problem.



Advocate for income-based solutions to food insecurity.



Share this information with your peers, colleagues and partner agencies.



### Resources:

- The Cost of Eating Healthy in KFL&A 2024 full report, [kflaph.ca/costofeatinghealthy](http://kflaph.ca/costofeatinghealthy)
- PROOF -Food Insecurity Policy Research: [proof.utoronto.ca](http://proof.utoronto.ca)

1. Ontario Agency for Health Protection and Promotion (Public Health Ontario). Technical notes: Household food insecurity snapshot PHU-2019-2023. Annual 2023 household food insecurity estimate for KFL&A Public Health [Internet]. Toronto. ON: King's Printer for Ontario.

\*Remaining monthly funds available for other costs of living such as heat, hydro, childcare, transportation etc.



Monitoring Local Food Affordability in KFL&A Report

# The cost of eating healthy

2024

## Food is a basic human right.

Everyone deserves the right to adequate, healthy, safe, affordable, and culturally appropriate food. People who live with household food insecurity cannot afford to buy the food they want and need for good health.<sup>1</sup>



Last year, about one in three households in the Kingston, Frontenac and Lennox & Addington (KFL&A) area lived with food insecurity.\*<sup>2</sup>

The experience of food insecurity can range from concerns about running out of food before there is money to buy more (marginal), to the inability to afford a balanced diet (moderate), to going hungry, missing meals, and in extreme cases, not eating for whole days because of a lack of food and money for food (severe).<sup>3</sup>

\*See the reference section for more details on the KFL&A food insecurity statistic.



### **Food insecurity negatively affects health:<sup>1</sup>**

- Children who are hungry are more likely to develop depression and asthma later in life
- Adults who are food insecure have poorer physical and mental health, and are more likely to have chronic conditions such as depression, diabetes and heart disease
- Food insecure adults with chronic conditions have more difficulty managing their conditions



### **Food insecure households are likely to:<sup>3</sup>**

- Worry about running out of food
- Compromise their food quality
- Reduce their food intake
- Experience disrupted eating patterns



### **Food insecurity is highest among:<sup>1</sup>**

- Indigenous Peoples and racialized Canadians
- Households making low wages or on social assistance
- Single mothers
- People who rent their home

Income is the strongest predictor of food insecurity among individuals and families in Canada.<sup>1</sup>



Imagine having to choose between buying food and paying your utilities bill.

Households with low incomes are often forced to compromise healthy eating to pay for other living expenses.



heat



hydro



clothing



child care



transportation



dental care



eye care



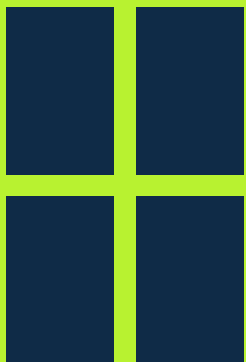
toiletries and personal care



phone and internet



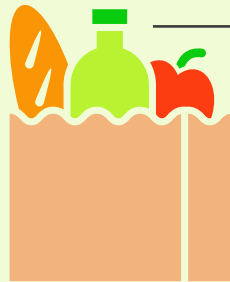
prescription medications





## 2024: Monitoring local food affordability scenarios

Below are 10 real-world scenarios for families and individuals living on a fixed income, social assistance or earning minimum wage. For each scenario, the monthly cost of the Nutritious Food Basket and rent is compared to the monthly income. This shows the important role that income has on food security. It also shows who may experience food insecurity.



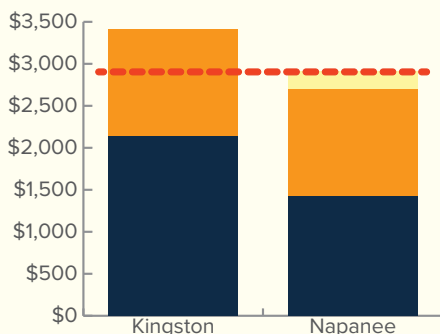
The Nutritious Food Basket contains 61 foods that reflect a healthy eating pattern from Canada's Food Guide.

Many of the scenarios demonstrate that social assistance is not enough to cover rent and food expenses, leaving little or no money remaining by month's end to meet other basic needs.

The incomes for the Kingston and Napanee scenarios are based on median income (Ontario), Ontario Works, Ontario Disability Support Program and minimum wage, with added government income sources such as the Canada Child Benefit, GST/HST credit and Ontario Trillium Benefit etc. See the Appendices for the Nutritious Food Basket calculation and full list of income scenario sources.



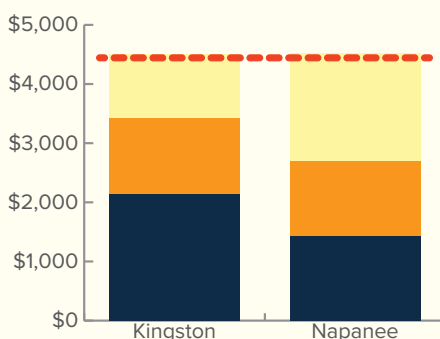
**Scenario 1**  
Family of four on Ontario Works (OW)



	Kingston	Napanee
Income	\$2,908	\$2,916
Rent	\$2,141	\$1,423
Nutritious Food Basket	\$1,272	\$1,272
<b>Funds remaining</b>	<b>-\$505</b>	<b>\$221</b>



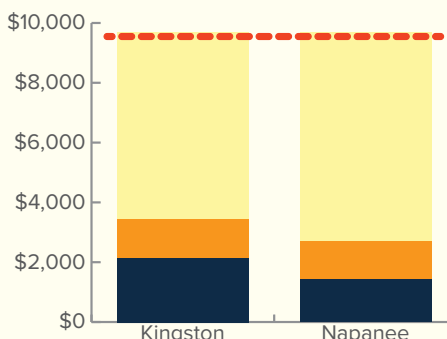
**Scenario 2**  
Family of four with full-time minimum wage



	Kingston	Napanee
Income	\$4,507	\$4,515
Rent	\$2,141	\$1,423
Nutritious Food Basket	\$1,272	\$1,272
<b>Funds remaining</b>	<b>\$1,094</b>	<b>\$1,820</b>



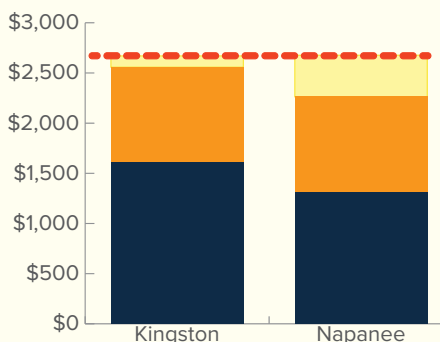
**Scenario 3**  
Family of four with median income



	Kingston	Napanee
Income	\$9,685	\$9,685
Rent	\$2,141	\$1,423
Nutritious Food Basket	\$1,272	\$1,272
<b>Funds remaining</b>	<b>\$6,272</b>	<b>\$6,990</b>



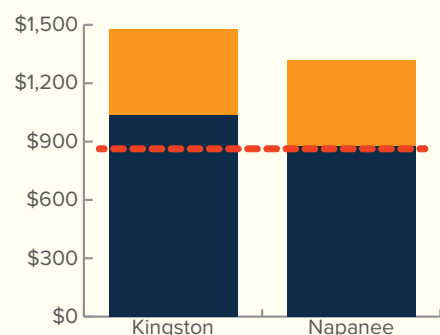
**Scenario 4**  
Lone female with two children on OW



	Kingston	Napanee
Income	\$2,670	\$2,677
Rent	\$1,609	\$1,313
Nutritious Food Basket	\$949	\$949
<b>Funds remaining</b>	<b>\$112</b>	<b>\$415</b>



**Scenario 5**  
Lone male on OW

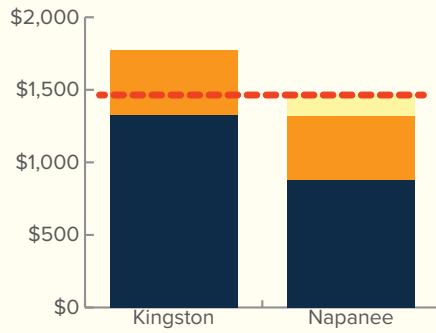


	Kingston	Napanee
Income	\$881	\$885
Rent	\$1,035	\$877
Nutritious Food Basket	\$442	\$442
<b>Funds remaining</b>	<b>-\$596</b>	<b>-\$434</b>



**Scenario 6**

Lone male on Ontario Disability Support Program (ODSP)

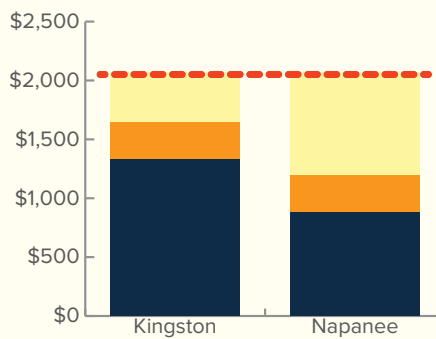


		Kingston	Napanee
	Income	\$1,465	\$1,469
	Rent	\$1,329	\$877
	Nutritious Food Basket	\$442	\$442
	<b>Funds remaining</b>	<b>-\$306</b>	<b>\$150</b>



**Scenario 7**

Senior female on Old Age Security and Guaranteed Income Supplement

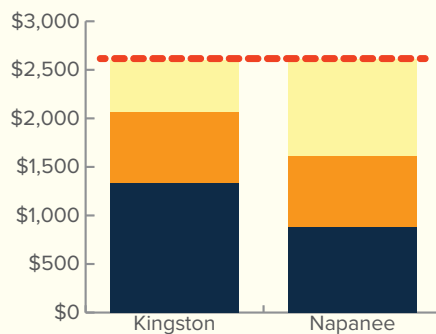


		Kingston	Napanee
	Income	\$2,069	\$2,073
	Rent	\$1,329	\$877
	Nutritious Food Basket	\$316	\$316
	<b>Funds remaining</b>	<b>\$424</b>	<b>\$880</b>



**Scenario 8**

Two people on ODSP

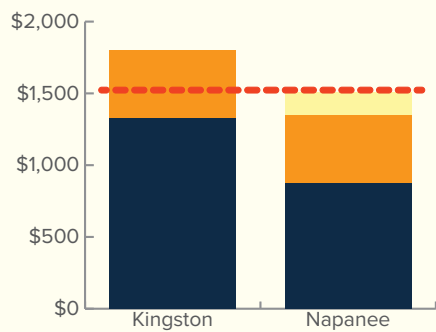


		Kingston	Napanee
	Income	\$2,603	\$2,609
	Rent	\$1,329	\$877
	Nutritious Food Basket	\$734	\$734
	<b>Funds remaining</b>	<b>\$540</b>	<b>\$998</b>



**Scenario 9**

Lone pregnant person on ODSP

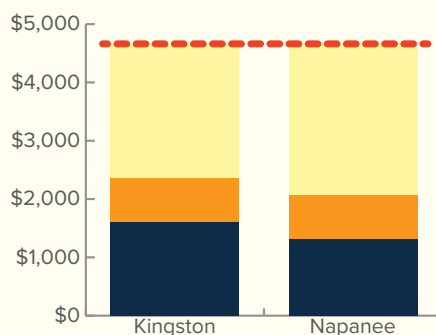


		Kingston	Napanee
	Income	\$1,505	\$1,509
	Rent	\$1,329	\$877
	Nutritious Food Basket	\$473	\$473
	<b>Funds remaining</b>	<b>-\$297</b>	<b>\$159</b>



**Scenario 10**

Lone female with two children on full-time minimum wage



		Kingston	Napanee
	Income	\$4,656	\$4,663
	Rent	\$1,609	\$1,313
	Nutritious Food Basket	\$743	\$743
	<b>Funds remaining</b>	<b>\$2,304</b>	<b>\$2,607</b>

## How do we determine the cost of eating healthy in our community?

KFL&A Public Health determines the cost of eating healthy by costing food items from the National Nutritious Food Basket.<sup>4</sup> The 61 foods costed reflect a healthy eating pattern from Canada's Food Guide.<sup>5</sup>

Seven grocery stores were surveyed online and in-store in May. The lowest available price in each store was recorded for each food item. The prices from all the stores were then averaged. An extra five percent was added to the total food cost to account for additional food items such as spices, seasonings, condiments, baking supplies, soups, coffee and tea.

KFL&A Public Health followed the same process for completing food costing in 2024 as in 2023 and 2022. Changes to the dietary intakes for some individuals and groups for 2024 means that comparisons can only be made to previous food costing results when adjustments are added. Such that, results from 2022 and 2023 will be higher than previously reported.



## What is not included in this food costing?

- Processed convenience foods
- Soft drinks
- Popular snack foods
- Special dietary foods
- Infant foods
- Religious or cultural foods
- Soap, shampoo, toilet paper, and other personal care items
- Eating out in restaurants
- Extra costs involved in having company to share meals

## What else should you know about this food costing?

- It assumes that most people have the necessary time, food skills and equipment to create meals from low-cost food staples and ingredients
- It assumes that the consumer has access to quality food stores and the means of transportation to comparison shop



## Responses to food insecurity

Income responses are needed to address food insecurity.<sup>1</sup>

Food charity and community food programs cannot address the root cause of food insecurity, which is inadequate income.

Income responses are typically government policies that can improve income security.<sup>6</sup>

The following are recommendations for how governments and community organizations can help reduce household food insecurity.

### Federal and provincial governments:<sup>1,7,8</sup>

- Establish targets for the reduction of household food insecurity and regularly report on progress
- Regularly report on provincial-level food insecurity data, including for Indigenous Peoples and racialized Canadians, to inform the creation of targeted policies

### Federal government:<sup>1,7,8</sup>

- Implement policy interventions that have been shown to effectively reduce food insecurity, such as a basic income guarantee for Canadians aged 18 to 64 years
- Re-evaluate current income supports for very low-income, working-aged Canadians and their families such as the Canada Child Benefit and Canada Workers Benefit, to ensure all Canadians can afford to eat healthy food
- Develop a new definition of “affordable housing”, not based on percentage of total income and that considers other basic costs of living
- Support food security in Indigenous communities as part of the Food Policy for Canada, emphasizing Indigenous food self-determination and reconciliation as guiding principles

### Provincial government:<sup>1,7,8</sup>

- Set a minimum wage rate that more closely aligns with costs of living in Ontario
- Determine evidence-based social assistance rates in communities based on local/regional costs of living, including the cost of eating healthy
- Lower the income tax rate for the lowest-income households
- Develop a poverty reduction strategy that includes targets for reduction of food insecurity and policy interventions that improve the financial circumstances of very low income households

### Municipal governments and local community partners:<sup>7</sup>

- Advocate for federal and provincial government policies and programs to ensure all Canadians can afford to eat healthy food, such as:
  - ◆ Higher minimum wage rates
  - ◆ Increasing social assistance rates
  - ◆ Reducing income tax rates for the lowest income households
  - ◆ A basic income guarantee
- Facilitate local initiatives that enhance economic resilience for communities most at risk of food insecurity, including individuals and families with low incomes, Indigenous Peoples, racialized Canadians, single mothers and people who rent their home (e.g. free income tax filing assistance, targeted support for access to and training for jobs with livable wages and benefits.)
- Collaborate with community partners from various sectors, including municipalities and local public health, to determine local priorities to address food insecurity and poverty



Policy makers have influence over policy and other decisions that have the potential to directly or indirectly increase the amount of money people have available for food and other necessities.<sup>1</sup>

### **KFL&A Public Health has committed to:**

- Conducting regular local food costing
- Ensuring updated, local food costing is available for use by municipalities and community partners
- Advocating for income-based policies so that all residents can afford to buy healthy food

## What can you do?



### **Learn:**

- Learn more about why food insecurity is a serious public health problem: [bit.ly/3XOFXa6](https://bit.ly/3XOFXa6)
- Read these fact sheets about food insecurity: [bit.ly/3AXIkkyu](https://bit.ly/3AXIkkyu)
- Learn more about why income solutions are needed to reduce food insecurity: [bit.ly/4hM8JSu](https://bit.ly/4hM8JSu)



### **Spread the word:**

- Talk about the problem of food insecurity at your dinner table or at social gatherings
- Share this report with your peers, colleagues and partner agencies
- Repost @proofcanada messages about food insecurity



### **Ask for action:**

- Talk to your local political leaders to act on income-based solutions to food insecurity
- Write letters to urge MPs to act on food insecurity by implementing policy interventions that improve income security

## References:

1. Li T, Fafard St-Germain AA, Tarasuk V. Household food insecurity in Canada, 2022. Toronto: Research to identify policy options to reduce food insecurity (PROOF); 2023 [cited 2024 Sept 10]. Available from: <https://proof.utoronto.ca>
2. Ontario Agency for Health Protection and Promotion (Public Health Ontario). Technical notes: Household food insecurity snapshot PHU 2019-2023: Annual 2023 household food insecurity estimate for KFL&A Public Health [Internet]. Toronto, ON: King's Printer for Ontario; c2024 [modified 2024 Jul 5; cited 2024 Sep 10]. Available from: <https://publichealthontario.ca>
3. Government of Canada. Determining food security status. 2020 Feb 18 [cited 2024 Sep 10]. Available from: <https://www.canada.ca>
4. Health Canada. National nutritious food basket; 2020 Feb 24 [cited 2024 Sep 10]. Available from: <https://www.canada.ca>
5. Health Canada. Canada's food guide; 2019 [modified 2024 Oct 24; cited 2024 Sep 10]. Available from: <https://food-guide.canada.ca>.
6. Dietitians of Canada. Addressing Household Food Insecurity in Canada: Position statement and recommendations. 2016 May [cited 2024 Sep 10]. Available from: <https://www.dietitians.ca>
7. Ontario Dietitians in Public Health. Position statement on responses to food insecurity. 2020 Dec [cited 2024 Sept 10]. Available from: <https://www.odph.ca>
8. Tarasuk V, Li T, Fafard St-Germain AA. Household food insecurity in Canada, 2021. Toronto: Research to identify policy options to reduce food insecurity (PROOF); 2022 [cited 2024 Sept 10]. Available from: <https://proof.utoronto.ca>

Food insecure households in KFL&A area for 2023: 30%; Confidence Interval: (23.4-36.6).

## Appendix A

### Scenario references (Page 5 to 7):

#### Scenario 1

Two adults (male and female 31 to 50 years of age), two children (girl eight years of age, boy 14 years of age) living in a three bedroom accommodation; Ontario Works (OW).

#### Scenario 2

Two adults (male and female 31 to 50 years of age), two children (girl eight years of age, boy 14 years of age) living in a three bedroom accommodation; income is based on one minimum wage earner.

#### Scenario 3

Two adults (male and female 31 to 50 years of age), two children (girl eight years of age, boy 14 years of age) living in a three bedroom accommodation. NOTE: Income from employment is based on median after-tax income in Ontario- couples with children; however, EI and CPP contributions are calculated using median total income- couples with children. Assumption of a dual income family with a split of 65% / 35% between partners.

#### Scenario 4

One adult (female 31 to 50 years of age), two children (girl eight years of age, boy 14 years of age) living in a two bedroom accommodation; OW.

#### Scenario 5

One adult (male 31 to 50 years of age) living in a bachelor accommodation in Kingston CMA and a 1 bedroom accommodation in Greater Napanee; OW.

#### Scenario 6

One adult (male 31 to 50 years of age) living in a one bedroom accommodation; Ontario Disability Support Program (ODSP).

#### Scenario 7

One adult (female 72 years of age) living in a one bedroom accommodation; income based on Old Age Security and Guaranteed Income Supplement (OAS/GIS).

#### Scenario 8

Two adults (male and female 31 to 50 years of age) living in a one bedroom accommodation; ODSP.

#### Scenario 9

One adult (female pregnant 19 to 30 years of age) living in a one bedroom accommodation; ODSP.

#### Scenario 10

One adult (female 31 to 50 years of age), two children (girl three years of age, boy 4 years of age) living in a two bedroom accommodation; income is based on one minimum wage earner, 40hr/wk, \$15.50/hr (minimum wage in May 2023).

Rental costs are based on averages from the Canadian Mortgage and Housing Corporation (CMHC) Rental Market Survey. The survey is conducted during the first 2 weeks of October in urban areas with populations of 10,000 or more and the results reflect market conditions at that time.

The survey includes both new and existing units in privately initiated structures with at least 3 rental units. The cost for a new tenant would likely be higher, as current tenants are protected from large annual increases by Ontario's residential rent increase guideline. Utility costs (e.g., heat, electricity, hot water) may or may not be included in the rental amounts.

CMHC did not report on rental rates for one bedroom and three bedroom accommodation in Napanee in 2023 due to unreliable data. Therefore, an inflation adjustment using the Canada Price Index for shelter has been applied to estimate rental costs for these accommodations in 2023.

## Appendix B

### Method used to calculate monthly cost of Nutritious Food Basket NFB.

Refer to Table 1: Weekly Food Costs in KFL&A and select the person's gender, age and their food cost for a week. If there is a group, add each person's weekly food costs together for a subtotal.

**Table 1**

Weekly Food Costs in the KFL&A area		
Group	Age (years)	Food costs per week
Boy	2 to 3	\$44.16
	4 to 8	\$50.30
Girl	2 to 3	\$44.16
	4 to 8	\$49.77
Male	9 to 13	\$65.34
	14 to 18	\$89.85
	19 to 30	\$90.02
	31 to 50	\$85.07
	51 to 70	\$74.74
	Over 70	\$70.02
Female	9 to 13	\$64.67
	14 to 18	\$77.48
	19 to 30	\$70.22
	31 to 50	\$69.03
	51 to 70	\$63.63
	Over 70	\$60.70
Pregnancy	18 and younger	\$90.99
	19 to 30	\$90.50
	31 to 50	\$90.14
Breastfeeding	18 and younger	\$88.50
	19 to 30	\$86.69
	31 to 50	\$79.49

Using Table 2: Adjustments, multiply the subtotal by the relevant adjustment based on group size. It costs a little more per person to feed a small group and a little less to feed a large group.

**Table 2: Adjustments**

	Adjustments
1 person	Multiply by 1.20
2 people	Multiply by 1.10
3 people	Multiply by 1.05
4 people	Make no change
5 to 6 people	Multiply by 0.95
7 or more people	Multiply by 0.09

To find out the monthly food cost, multiply your total by 4.33.

**Disclaimer – this is not to be used for budgeting purposes.**

## Appendix C Kingston 2024 Monitoring Food Affordability in Ontario Income Scenarios Sources

	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5	Scenario 6	Scenario 7	Scenario 8	Scenario 9	Scenario 10
<b>Monthly Calculations</b>	Family of Four, Ontario Works	Family of Four, Full-Time Minimum Wage Earner <sup>n</sup>	Family of Four, Median Income (after tax) <sup>b</sup>	Lone Parent Household with 2 Children, Ontario Works	One Person Household, Ontario Works	One Person Household, Ontario Disability Support Program	One Person Household, Old Age Security/ Guaranteed Income Supplement	Married Couple, Ontario Disability Support Program	Lone Pregnant Person, Ontario Disability Support Program	Lone Parent Household with 2 Children, Full-Time Minimum Wage Earner <sup>n</sup>
Income from Employment		\$2,897.00	\$10,350.00							\$2,897.00
Basic Allowance <sup>b</sup>	\$494.00			\$360.00	\$343.00	\$752.00		\$1,501.00	\$752.00	
Maximum Shelter Allowance <sup>b</sup>	\$756.00			\$697.00	\$390.00	\$556.00		\$875.00	\$556.00	
Old Age Security/ Guaranteed Income Supplement <sup>c</sup>							\$1,779.00			
Ontario Guaranteed Annual Income System <sup>d</sup>							\$83.00			
Canada Child Benefit <sup>e</sup>	\$1,314.00	\$1,269.00		\$1,314.00						\$1,463.00
GST/HST credit <sup>f</sup>	\$83.00	\$83.00		\$83.00	\$27.00	\$33.00	\$41.00	\$54.00	\$33.00	\$83.00
Ontario Trillium Benefit <sup>g</sup>	\$180.00	\$180.00		\$145.00	\$80.00	\$83.00	\$125.00	\$112.00	\$83.00	\$145.00
Advanced Canada Workers Benefit <sup>h</sup>		\$75.00								\$75.00
Canada Worker Benefit <sup>h</sup>		\$125.00								\$125.00
Employment Insurance paid <sup>i</sup>		\$-48.00	\$-147.00							\$-48.00
Canada Pension Plan paid <sup>i</sup>		\$-155.00	\$-518.00							\$-155.00
Canada Carbon Rebate <sup>k</sup>	\$81.00	\$81.00		\$71.00	\$41.00	\$41.00	\$41.00	\$61.00	\$41.00	\$71.00
Pregnancy/Breast-feeding Nutritional Allowance (non-lactose intolerant)									\$40.00	
<b>Total Income</b>	<b>\$2,908.00</b>	<b>\$4,507.00</b>	<b>\$9,685.00</b>	<b>\$2,670.00</b>	<b>\$881.00</b>	<b>\$1,465.00</b>	<b>\$2,069.00</b>	<b>\$2,603.00</b>	<b>\$1,505.00</b>	<b>\$4,656.00</b>

### Napanee 2024 Monitoring Food Affordability in Ontario Income Scenarios Sources

	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5	Scenario 6	Scenario 7	Scenario 8	Scenario 9	Scenario 10
<b>Monthly Calculations</b>	Family of Four, Ontario Works	Family of Four, Full-Time Minimum Wage Earner <sup>n</sup>	Family of Four, Median Income (after tax) <sup>b</sup>	Lone Parent Household with 2 Children, Ontario Works	One Person Household, Ontario Works	One Person Household, Ontario Disability Support Program	One Person Household, Old Age Security/ Guaranteed Income Supplement	Married Couple, Ontario Disability Support Program	Lone Pregnant Person, Ontario Disability Support Program	Lone Parent Household with 2 Children, Full-Time Minimum Wage Earner <sup>n</sup>
Income from Employment		\$2,897.00	\$10,350.00							\$2,897.00
Basic Allowance <sup>b</sup>	\$494.00			\$360.00	\$343.00	\$752.00		\$1,501.00	\$752.00	
Maximum Shelter Allowance <sup>b</sup>	\$756.00			\$697.00	\$390.00	\$556.00		\$875.00	\$556.00	
Old Age Security/ Guaranteed Income Supplement <sup>c</sup>							\$1,779.00			
Ontario Guaranteed Annual Income System <sup>d</sup>							\$83.00			
Canada Child Benefit <sup>e</sup>	\$1,314.00	\$1,269.00		\$1,314.00						\$1,463.00
GST/HST credit <sup>f</sup>	\$83.00	\$83.00		\$83.00	\$27.00	\$33.00	\$41.00	\$54.00	\$33.00	\$83.00
Ontario Trillium Benefit <sup>g</sup>	\$180.00	\$180.00		\$145.00	\$80.00	\$83.00	\$125.00	\$112.00	\$83.00	\$145.00
Advanced Canada Workers Benefit <sup>h</sup>		\$75.00								\$75.00
Canada Worker Benefit <sup>h</sup>		\$125.00								\$125.00
Employment Insurance paid <sup>i</sup>		\$-48.00	\$-147.00							\$-48.00
Canada Pension Plan paid <sup>i</sup>		\$-155.00	\$-518.00							\$-155.00
Canada Carbon Rebate <sup>j</sup>	\$89.00	\$89.00		\$78.00	\$45.00	45.00	\$45.00	\$67.00	\$45.00	\$78.00
Pregnancy/Breast-feeding Nutritional Allowance (non-lactose intolerant)									\$40.00	
<b>Total Income</b>	<b>\$2,916.00</b>	<b>\$4,515.00</b>	<b>\$9,685.00</b>	<b>\$2,677.00</b>	<b>\$885.00</b>	<b>\$1,469.00</b>	<b>\$2,073.00</b>	<b>\$2,609.00</b>	<b>\$1,509.00</b>	<b>\$4,663.00</b>

## Appendix D

### References for Income Sources for Scenarios:

- a. Due to the Northern Ontario Energy Credit portion of the Ontario Trillium Benefit (OTB), this spreadsheet is applicable for Ontario excluding the districts of Algoma, Cochrane, Kenora, Manitoulin, Nipissing, Parry Sound, Rainy River, Sudbury (including the City of Greater Sudbury), Thunder Bay, and Timiskaming.
- b. Basic and maximum shelter allowance. Ontario Works (OW) and Ontario Disability Support Payment (ODSP) rates as of June 2024. Source: Social Assistance, Pension and Tax Credit Rates April to June 2024 Ministry of Children, Community and Social Services.  
<https://www.odph.ca/membership/workgroups/food-insecurity-workgroup#folder236> (Accessed August 2024)
- c. Old Age Security and Guaranteed Income Supplement (OAS/GIS) rates as of June 2024. Source: Social Assistance, Pension and Tax Credit Rates April to June 2024.  
<https://www.odph.ca/membership/workgroups/food-insecurity-workgroup#folder236> (Accessed August 2024).
- d. Ontario Guaranteed Annual Income System rates as of June 2024. Source: Social Assistance, Pension and Tax Credit Rates April to June 2024.  
<https://www.odph.ca/membership/workgroups/food-insecurity-workgroup#folder236> (Accessed August 2024)
- e. Canada Child Benefit (CCB) includes Canada Child Benefit monthly amount, and Ontario Child Benefit monthly amount. Figures derived from Child and Family Benefits Calculator for Tax Year 2022.  
<https://www.canada.ca/en/revenue-agency/services/child-family-benefits/child-family-benefits-calculator.html> (Accessed August 2024).
- f. Based on net annual income. GST/HST is issued on a quarterly basis, but calculated on a monthly basis. Figures derived from Child and Family Benefits Calculator for Tax Year 2022.  
<https://www.canada.ca/en/revenue-agency/services/child-family-benefits/child-family-benefits-calculator.html> (Accessed August 2024).
- g. Ontario Trillium Benefit (OTB) includes Ontario Energy and Property Tax Credit, the Northern Ontario Energy Credit, and Ontario Sales Tax Credit. Based on average apartment rental rates for Ontario and net annual income in 2022. Benefit is issued on a monthly basis. Figures derived from Child and Family Benefits Calculator for Tax year 2022  
<https://www.canada.ca/en/revenue-agency/services/child-family-benefits/child-family-benefits-calculator.html> (Accessed August 2024).
- h. For those who are entitled to the Canada Workers Benefit (CWB) on their income tax return, advance payments of up to 50% of the CWB will be issued under the Advanced Canada workers benefit (ACWB). Eligibility for CWB with net income less than \$43,212 (2022 adjusted family net income limit for basic CWB with an eligible spouse or eligible dependants). ARCHIVED - 5000-S6 Schedule 6 - Canada Workers Benefit (for all except QC, AB, and NU).  
<https://www.canada.ca/en/revenue-agency/services/forms-publications/tax-packages-years/archived-general-income-tax-benefit-package-2022/5000-s6.html> (Accessed August 2024).
- i. EI premium rates and maximums 2024.  
<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions-contributions/employment-insurance-ei/ei-premium-rates-maximums.html> (Accessed August 2024).
- j. CPP contribution rates, maximums and exemptions 2024.  
<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions-contributions/canada-pension-plan-cpp/cpp-contribution-rates-maximums-exemptions.html> (Accessed August 2024).
- k. Canada Carbon Rebate. Based on rate for living within a Census Metropolitan Area (CMA). Benefit is issued on a quarterly basis. Figures derived from Child and Family Benefits Calculator for Tax Year 2022  
<https://www.canada.ca/en/revenue-agency/services/child-family-benefits/child-family-benefits-calculator.html> (Accessed August 2024).
- l. Rental Market Report. Canada Mortgage and Housing Corporation, Oct 2023. Some communities may need to add utility costs.  
<https://www03.cmhc-schl.gc.ca/hmip-pimh/en/TableMapChart/Table?TableId=2.1.31.2&GeographyId=35&GeographyTypeId=2&DisplayAs=Table&GeographyName=Ontario#Apartment> (Accessed September 2024).
- m. Ontario Nutritious Food Basket data 2024 for KFL&A Public Health - Includes Family size adjustment factors.
- n. Minimum wage.  
<https://www.ontario.ca/document/your-guide-employment-standards-act-0/minimum-wage> (Accessed August 2024).
- o. Statistics Canada. Table 11-10-0190-01 Market income, government transfers, total income, income tax and after-tax income by economic family type  
<https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1110019001> (Accessed August 2024).
- p. Housing for Scenario 6 was changed from a Bachelor apartment in 2010 to 1-bedroom in 2011. This change reflects a more accurate housing need for persons with a disability.

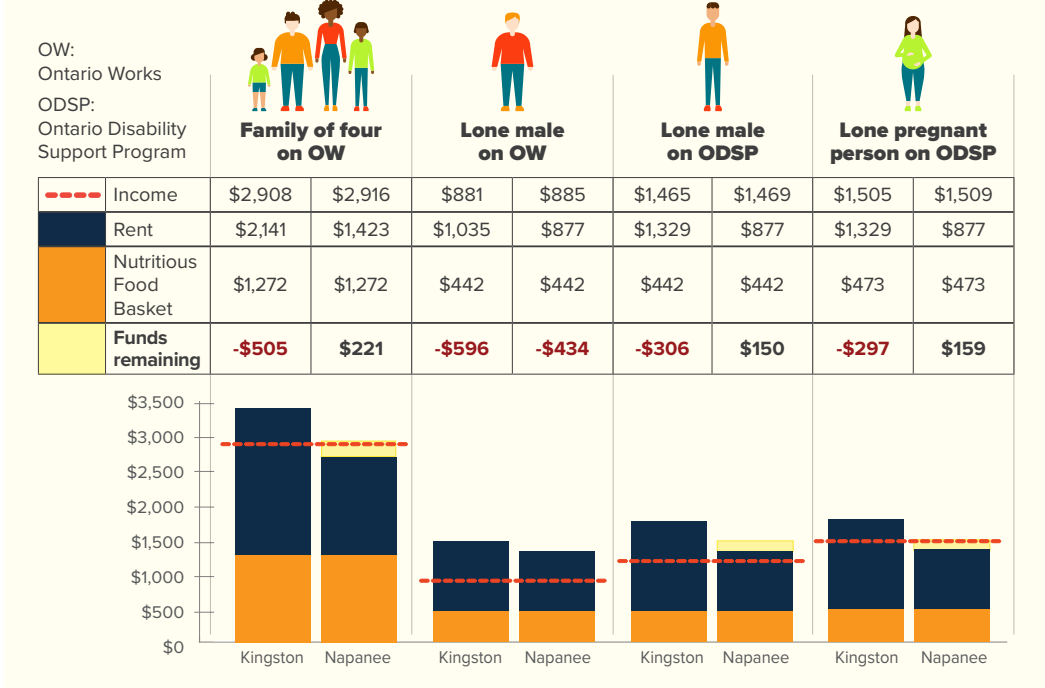
# The Cost of Eating Healthy Infographic

**2024**

## The cost of eating healthy

Last year, about **one in three households** in the Kingston, Frontenac and Lennox & Addington (KFL&A) area lived with food insecurity<sup>1</sup>. This means they did not know if there would be enough food the next week or next month.

The cost to buy healthy food for a family of four in the KFL&A area for a month: **\$1272**



### What does it mean to live with food insecurity?

“I am not able to find food that fits with my cultural identity.”

“I cannot afford to buy healthy foods.”

“I have very little money left to buy food after paying rent.”

“I skip meals so that there is enough food for my children.”

Households with low incomes are often forced to use their food budget to pay for other expenses.\*

### What can you do?

Learn more about why food insecurity is a serious public health problem.

Advocate for income-based solutions to food insecurity.

Share this information with your peers, colleagues and partner agencies.

**Resources:**

- The Cost of Eating Healthy in KFL&A 2024 full report, [kflaph.ca/costofeatinghealthy](http://kflaph.ca/costofeatinghealthy)
- PROOF -Food Insecurity Policy Research: [proof.utoronto.ca](http://proof.utoronto.ca)

<sup>1</sup>Ontario Agency for Health Protection and Promotion (Public Health Ontario). Technical notes: Household food insecurity snapshot PHU-2019-2023. Annual 2023 household food insecurity estimate for KFL&A Public Health [Internet]. Toronto, ON: King's Printer for Ontario.

\*Remaining monthly funds available for other costs of living such as heat, hydro, childcare, transportation etc.

[kflaph.ca](http://kflaph.ca)

2024-11-25

**KFL&A**  
Public Health

**By-Law Number 2024-78****A By-Law to Confirm generally all actions and proceedings of the Council meeting of the corporation of the Township of South Frontenac on December 3, 2024**

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**Whereas** Section 8 of the *Municipal Act*, S.O. 2001 c. 25 and amendments thereto provides that a municipality has the capacity, rights powers and privileges of a natural person for the purpose of exercising its authority under the *Municipal Act* of any other *Act* and;

**Whereas** Subsection 2 of Section 11 of the *Municipal Act* S.O. 2001, c. 25 and amendments thereto provides that a lower-tier municipality and an upper-tier municipality may pass by-laws respecting matters within the spheres of the jurisdiction described in the Table to Subsection 2, subject to certain provisions, and;

**Whereas** Section 5 of the *Municipal Act*, S.O 2001 c. 25 and amendments thereto provides that a municipal power, including a municipality's capacity, rights, powers and privileges under Section 8 shall be exercised by its council and by by-law unless the municipality is specifically authorized to do otherwise, and;

**Whereas** the Council of the Township of South Frontenac deems it expedient to confirm its actions and proceedings;

**Therefore, be it resolved that the Council of the Corporation of the Township of South Frontenac hereby enacts as follows:**

1. The all actions and proceedings of the Council of the Corporation of the Township of South Frontenac taken at its regular meeting held on December 3, 2024, be confirmed as actions for which the municipality has the capacity, rights, powers and privileges of a natural person.
2. That all actions and proceedings of the Council of the Corporation of the Township of South Frontenac held December 3, 2024, be confirmed as being matters within the spheres of jurisdiction described in Subsection 2 of Section 11 of the *Municipal Act*, S.O. 2001, c.25 and amendments thereto.
3. That all actions and proceedings of the Council of the Corporation of the Township of South Frontenac taken at its regular meeting held on December 3, 2024, except those taken by by-law and those required by bylaw to be done by resolution are hereby sanctioned, ratified and confirmed as though set out within and forming part of this by-law.
4. Execution by the Mayor and the Clerk of all Deeds, Instruments and other Documents necessary to give effect to any such Resolution, Motion or other action and the affixing of the Corporate Seal to any such Deed, Instruments or other Documents is hereby authorized and confirmed.
5. This By-law shall come into force and take effect on the date of its passage.

Given First and Second Readings: Tuesday, December 3, 2024

Given Third Reading and Passed: Tuesday, December 3, 2024

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**James Thompson, Clerk**

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**Ron Vandewal, Mayor**